STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

*DIVISION FOR BEHAVIORAL HEALTH*

Lori A. Weaver
Commissioner

Katja S. Fox
Director

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
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September 29, 2026

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division for Behavioral Health, on behalf of the Opioid Abatement Advisory Commission, to award grant agreements with the Grantees listed below in an amount not to exceed $6,500,000 to mitigate the impacts of the opioid crisis, with the option to renew for up to two (2) additional years, effective upon Governor and Council approval through the dates listed below for each grant agreement. 100% Other Funds (Opioid Abatement Trust Fund).

| Contractor Name | Vendor Code | Area Served | Contract Amount | Expiration Date |
|---|---|---|---|---|
| Amoskeag Health (Manchester, NH) | 157274 | Greater Manchester area | $538,417 | June 30, 2028 |
| Archways (Tilton, NH) | 310158 | Concord, Franklin, Laconia, Penacook, Plymouth, and Tilton | $450,000 | June 30, 2028 |
| Dismas Home of New Hampshire, Inc. (Manchester, NH) | 290061 | Rochester | $250,000 | June 30, 2027 |
| Families Flourish Northeast, Inc. (Lebanon, NH) | 472537 | Upper Valley region | $405,000 | June 30, 2028 |
| Families in Transition (Manchester, NH) | 157730 | Manchester | $142,830 | June 30, 2027 |
| Grafton County (North Haverhill, NH) | 177397 | Grafton County | $448,146 | June 30, 2028 |
| Harbor Homes, Inc. (Nashua, NH) | 155358 | Greater Nashua area and | $420,000 | June 30, 2028 |

| | | | | |
|---|---|---|---|---|
| | | western Hillsborough County | | |
| Mid-State Health Center (Plymouth, NH) | 158055 | Bristol, Lincoln and Plymouth | $228,735 | June 30, 2028 |
| Navigating Recovery of the Lakes Region (Laconia, NH) | 276483 | Statewide | $129,660 | June 30, 2028 |
| New Hampshire Alcohol and Drug Abuse Counselors Association (Concord, NH) | 170428 | Statewide | $400,000 | June 30, 2028 |
| New Hampshire Catholic Charities (Manchester, NH) | 177165 | Manchester and Greenland | $129,440 | June 30, 2027 |
| Newport Police Department (Newport, NH) | 177450 | Newport | $46,782 | June 30, 2027 |
| North Country Health Consortium (Littleton, NH) | 158557 | Coos, Carroll, and Grafton Counties | $327,438 | June 30, 2028 |
| Reality Check, Inc. (Jaffrey, NH) | 566486 | Eastern Monadnock region | $387,552 | June 30, 2028 |
| Revive Recovery, Inc. (Nashua, NH) | 311015 | Manchester | $100,000 | June 30, 2027 |
| Riverbend Community Mental Health, Inc. (Concord, NH) | 177192 | Franklin, Hillsborough and New London | $445,257 | June 30, 2028 |
| Salem Family Resources/Success By 6 (Salem, NH) | 319366 | Greater Salem area | $150,000 | June 30, 2028 |
| Seacoast Mental Health Center, Inc. (Portsmouth, NH) | 174089 | Statewide | $430,765 | June 30, 2028 |
| SOS Recovery Community Organization, Inc. (Rochester, NH) | 458264 | Strafford and Carroll Counties, and the greater Seacoast region | $416,231 | June 30, 2028 |

| | | | | |
|---|---|---|---|---|
| Waypoint (Manchester, NH) | 177166 | Hillsborough and Merrimack Counties and the Upper Valley region. | $223,747 | June 30, 2028 |
| White Horse Addiction Center, Inc. (Center Ossipee, NH) | 342378 | Berlin, Carroll, Coös, and northern Grafton Counties | $430,000 | June 30, 2027 |
| | | **Total:** | **$6,500,000** | |

Funds are available in the following accounts for State Fiscal Year 2027, and are anticipated to be available in State Fiscal Year 2028, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

**See attached fiscal details.**

**EXPLANATION**

The purpose of this request is for the Grantees to develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis that are aligned with one or more of the qualifying criteria established under RSA 126-A:86 and the OAC Guiding Strategies, according to the following categories:

- Expand prevention and family strengthening services for older adults.
- Expand access to appropriate treatment for opioid use disorder, including residential care and access to methadone in underserved areas of the state.
- Provide access to housing to support treatment, recovery, and stability, including capital purchases and renovations, but not ongoing services.
- Provide or support transportation to treatment or recovery programs, including capital purchases and renovations, but not ongoing services.
- Support first responders through training, resources, and safety focused initiatives.

These initiatives will serve individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

The Grantees will engage in activities that promote healthy lifestyles, reduce isolation, build skills and resilience, facilitate community-based prevention efforts, and support family strengthening programs for children, youth and families, including kinship caregivers and foster parents. Additionally, Grantees will provide other services such as workforce development initiatives; mental health services for opioid/justice-involved individuals; integrated, low-barrier OUD treatment services; purchasing and renovating property for recovery services; purchasing vehicles to improve access to treatment and recovery services; providing training to first responders; and purchasing analyzing equipment to aid first responders with rapid identification of substances in order to enable timely and informed medical interventions, and decrease the risk of accidental exposure among responders.

The Department will monitor services by reviewing annual reports and conducting regular meetings with the Grantees.

The Department conducted a competitive bid process, on behalf of the Commission, using a Request for Grant Applications (RFGA) that was posted on the Department's website from April 6, 2026 through May 15, 2026. The Department received 39 responses that were reviewed and scored by a team of qualified individuals. Two (2) responses did not meet the minimum requirements and were disqualified; therefore 37 responses were reviewed and scored. The Scoring Sheet is attached and indicates the Priorities and a brief project description for each grant agreement.

As referenced in Exhibit A, Revisions to Standard Grant Agreement Provisions, of the attached agreements, the parties have the option to extend the agreements for up to two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request, initiatives and services designed to mitigate the impacts of the opioid crisis will not be implemented, resulting in individuals, families and communities across the state experiencing delays in accessing prevention, treatment and recovery services related to opioid use disorders and any co-occurring substance use disorder or mental health issues.

Respectfully submitted,

*For:*

Lori A. Weaver
Commissioner

**FISCAL DETAILS**

**05-95-92-920510-395000000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: DIVISION FOR BEHAVIORAL HEALTH, BUREAU OF DRUG & ALCOHOL SVCS, OPIOID ABATEMENT TRUST FUND (100% OTHER FUNDS)**

Vendor Name: Amoskeag Health

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $268,365 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $270,052 |
| | | | ***Subtotal*** | ***$538,417*** |

Vendor Name: Archways

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $284,505 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $165,495 |
| | | | ***Subtotal*** | ***$450,000*** |

Vendor Name: Dismas Home of New Hampshire, Inc.

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $250,000 |
| | | | ***Subtotal*** | ***$250,000*** |

Vendor Name: Families Flourish Northeast. Inc.

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $310,000 |

| | | | | |
|---|---|---|---|---|
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $95,000 |
| | | | ***Subtotal*** | ***$405,000*** |

Vendor Name: Families in Transition

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $142,830 |
| | | | ***Subtotal*** | ***$142,830*** |

Vendor Name: Grafton County

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $222,388 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $225,758 |
| | | | ***Subtotal*** | ***$448,146*** |

Vendor Name: Harbor Homes, Inc.

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $175,292 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $244,708 |
| | | | ***Subtotal*** | ***$420,000*** |

Vendor Name: Mid State Health Center

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $112,125 |

| | | | | |
|---|---|---|---|---|
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $116,610 |
| | | | ***Subtotal*** | ***$228,735*** |

Vendor Name: Navigating Recovery of the Lakes Region

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $64,830 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $64,830 |
| | | | ***Subtotal*** | ***$129,660*** |

Vendor Name: New Hampshire Alcohol and Drug Abuse Counselors Association

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $200,000 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $200,000 |
| | | | ***Subtotal*** | ***$400,000*** |

Vendor Name: New Hampshire Catholic Charities

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $129,440 |
| | | | ***Subtotal*** | ***$129,440*** |

Vendor Name: Newport Police Department

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $46,782 |

| | | | | |
|---|---|---|---|---|
| | | | ***Subtotal*** | ***$46,782*** |

Vendor Name: North Country Health Consortium

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $163,719 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $163,719 |
| | | | ***Subtotal*** | ***$327,438*** |

Vendor Name: Reality Check, Inc.

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $181,653 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $205,899 |
| | | | ***Subtotal*** | ***$387,552*** |

Vendor Name: Revive Recovery, Inc.

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $100,000 |
| | | | ***Subtotal*** | ***$100,000*** |

Vendor Name: Riverbend Community Mental Health, Inc.

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $218,970 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $226,287 |

| | | | | |
|---|---|---|---|---|
| | | | ***Subtotal*** | ***$445,257*** |

Vendor Name: Salem Family Resources/Success By 6

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $75,000 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $75,000 |
| | | | ***Subtotal*** | ***$150,000*** |

Vendor Name: Seacoast Mental Health Center, Inc.

| State Fiscal | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $211,487 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $219,278 |
| | | | ***Subtotal*** | ***$430,765*** |

Vendor Name: SOS Recovery Community Organization, Inc.

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $212,715 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $203,516 |
| | | | ***Subtotal*** | ***$416,231*** |

Vendor Name: Waypoint

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $109,848 |
| 2028 | 102-500731 | Contracts for Prog Svs | 92053950 | $113,899 |

| | | | | |
|---|---|---|---|---|
| | | | ***Subtotal*** | ***$223,747*** |

Vendor Name: White Horse Addiction Center, Inc.

| State Fiscal Year | Class / Account | Class Title | Job Number | Award |
|---|---|---|---|---|
| 2027 | 102-500731 | Contracts for Prog Svs | 92053950 | $430,000 |
| | | | ***Subtotal*** | ***$430,000*** |
| | | | | |
| | | | **Total** | **$6,500,000** |

| RGA-2027-DBH-01-MITIG: Mitigating Impacts of the Opioid Crisis | | | | |
|---|---|---|---|---|
| **Applicant Name** | **Application Priority Number*** | **Project Description** | **Funding Request** | **Recommended by the Commission** |
| Amoskeag Health | 1 | Implement Generations of Recovery, an integrated, prevention-focused and family-strengthening initiative targeting older adults (50 years and older), kinship caregivers, grandparents, foster caregivers, and multigenerational families. | $538,417 | Yes |
| Archways | 1 | Implement the Archways Senior Outreach and Family Impact Prevention Initiative, an evidence-informed prevention and family strengthening initiative focused on older adults, grandparents, kinship caregivers, and family members affected by OUD/SUD. | $200,000 | Yes |
| Archways | 4 | Purchase four (4) certified used, commercial, handicap accessible vans for the Recovery Community Organization centers located in Concord, Franklin, and Plymouth, and Tilton. | $250,000 | Yes |
| Dismas Home of New Hampshire, Inc. | 2 | Expand access to direct treatment services for approximately 50 justice-involved women with opioid use disorder and co-occurring mental health conditions at its 20-bed residential treatment home in Rochester, NH. | $500,000 | Yes - Partial |
| Families Flourish Northeast, Inc. | 3 | Expand access to trauma-informed, family-centered ASAM Level 3.5 residential recovery housing that supports treatment, recovery, and long-term stability for pregnant and parenting women and their children by making one-time capital improvements and implementing occupancy readiness activities. | $405,000 | Yes |
| Families in Transition | 3 | Make one-time capital improvements to the Willows Substance Use Treatment Center in Manchester, NH, which operates outpatient substance use disorder services and a transitional living program that function as a live-in recovery program for up to 25 women. | $142,830 | Yes |
| Grafton County | 2 | Strengthen and sustain mental health services for opioid-involved participants in the Grafton County Mental Health Court and the Grafton County Drug Treatment Court by developing a shared Licensed Mental Health Provider position to serve both Treatment Court programs. | $448,146 | Yes |
| Harbor Homes, Inc. | 2 | Establish integrated, low-barrier OUD treatment services for approximately 125 unduplicated individuals, above and beyond existing capacity, at the Grantee's Federally Qualified Health Clinic and co-located within the Cynthia Day Family Center, a 66-bed residential treatment program for pregnant and parenting women, in Nashua, NH. | $840,000 | Yes - Partial |
| Mid-State Health Center | 2 | Expand its RISE Recovery Services, co-located within the Grantee's health center walk-in care clinic in Plymouth to Bristol, Lincoln and Plymouth, NH. | $228,735 | Yes |
| Navigating Recovery of the Lakes Region | 6 | Implement Bridging Crisis and Recovery: A Training for Police, Fire, and EMS as a statewide, in-person expanded training of the existing "Beyond the Arrest" training, taught at the New Hampshire Police Standards and Training Council. | $129,660 | Yes |
| New Hampshire Alcohol and Drug Abuse Counselors Association | 1 | Sustain and expand the Credentialing Support Partnership, a statewide workforce infrastructure initiative intended to strengthen and speed up credential attainment, workforce preparedness, supervision access, mentorship capacity, systems coordination, and long-term workforce sustainability. | $800,000 | Yes - Partial |
| New Hampshire Catholic Charities | 3 | Repair the elevator at Liberty House to ensure proper functioning and ADA compliance, replace seven (7) aging computers and workstation equipment and replace worn-out bedroom furnishings and supplies. | $129,440 | Yes |
| Newport Police Department | 6 | Purchase one (1) TruNarc Delta Handheld Narcotics Analyzer to allow first responders to conduct accurate, dependable, safe, and contactless field testing of suspected opioids and other narcotics. | $46,782 | Yes |
| North Country Health Consortium | 1 | Expand PETRA Direct, and its associated helpline AskPETRA, which together are programs that provide low-barrier prevention, behavioral health, harm reduction, care coordination, and recovery support services, with a focus on youth and older adults affected by OUD/SUD/MH. | $1,500,000 | Yes - Partial |
| Reality Check, Inc. | 1 | Implement The Ripple Effect project designed to address the lack of prevention services in the Eastern Monadnock Region for individuals, age 50 and older, and youth. | $387,552 | Yes |
| Revive Recovery, Inc. | 3 | Furnish and equip an 18-bed Women's Recovery Residence located in Manchester, NH. | $1,125,000 | Yes - Partial |
| Riverbend Community Mental Health, Inc | 2 | Expand the Choices program, which provides evidence-based therapeutic services to adults experiencing OUD or SUD/MH, to Franklin, Hillsborough and New London, NH. | $445,257 | Yes |
| Salem Family Resources/Success By 6 | 1 | Implement a full OUD/SUD prevention model by strengthening protective factors, reducing isolation, increasing caregiver capacity, supporting healing and belonging, and improving warm referral pathways to treatment, recovery and other services for approximately 85 unduplicated participants. | $150,000 | Yes |
| Seacoast Mental Health Center, Inc. | 1 | Expand Referral, Education, Assistance and Prevention programming, statewide, to provide older adults, ages 60 years and older, and their families with timely services before opioid or substance use escalates into crisis. | $430,765 | Yes |

| | | | | |
|---|---|---|---|---|
| SOS Recovery Community Organization, Inc. | 1 | Implement the Family Recovery and Prevention Initiative, a comprehensive prevention and family strengthening program designed to support caregivers and adolescents impacted by OUD/SUD, behavioral health challenges, trauma, justice-system involvement, and family instability. | $416,231 | Yes |
| Waypoint | 1 | Expand existing infrastructure, staffing and service models for Home Care Support and Stabilization, and Family Resource Center Navigation and Kinship Support to provide a targeted response for older adults affected by substance use, co-occurring behavioral health concerns, isolation, and family instability related to substance use disorder. | $223,747 | Yes |
| White Horse Addiction Center, Inc. | 3 | Identify, purchase, and renovate, as necessary, a property that provides housing and beds for at least six (6) women in recovery and one (1) live-in house manager residing onsite to provide oversight and support. | $355,000 | Yes |
| White Horse Addiction Center, Inc. | 4 | Purchase two (2) all-wheel drive SUVs to increase access to reliable recovery related transportation capacity across Carroll, Coös, and northern Grafton counties. | $75,000 | Yes |
| City of Manchester | 1 | | $461,256 | No |
| Cooperative Alliance for Seacoast Transportation | 4 | | $94,747 | No |
| Families Flourish Northeast, Inc. | 1 | | $473,092 | No |
| Families Flourish Northeast, Inc. | 2 | | $500,696 | No |
| Granite United Way | 1 | | $1,500,000 | No |
| Greater Derry Community Health Services, Inc. | 1 | | $363,960 | No |
| Greater Seacoast Community Health | 1 | | $338,833 | No |
| Hope for New Hampshire Recovery | 4 | | $756,017 | No |
| Mary Hitchcock Memorial | 1 | | $970,246 | No |
| Meadows Mental Health | 1 | | $999,788 | No |
| New Life Ministries of N.E., Inc. | 3 | | $750,000 | No |
| Revive Recovery, Inc. | 1 | | $1,003,258 | No |
| TLC Family Resource Center | 1 | | $220,002 | No |
| University of New Hampshire | 1 | | $703,512 | No |
| Keene Serenity Center, Inc. | 4 | | $181,000 | Disqualified |
| My Sober Care | 2 | | $463,210 | Disqualified |

***Priorities**

1. Expand prevention and family strengthening services for older adults.
2. Expand access to appropriate treatment for opioid use disorder, including residential care and access to methadone in underserved areas of the state.
3. Provide access to housing to support treatment, recovery, and stability, including capital purchases and renovations, but not ongoing services.
4. Provide or support transportation to treatment or recovery programs, including capital purchases and renovations, but not ongoing services.
5. Support services for individuals who have responded well to opioid therapy but have experienced non-consensual dose reduction or discontinuation, and support services that increase access to comprehensive, integrative pain management as an alternative to opioid therapy (*NO APPLICATIONS RECEIVED* )
6. Support first responders through training, resources, and safety focused initiatives.

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-01)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Amoskeag Health | | 1.4. Grantee Address<br>145 Hollis Street<br>Manchester, NH 03101 | |
| 1.5 Grantee Phone #<br>603-935-5210 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$538,417 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>DocuSigned by:<br>C52AF939C85F454...<br>9/15/2026 | | 1.12. Name & Title of Grantee Signor 1<br>Kris McCracken President/CEO | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox<br>ED9D05B04C63442...<br>9/16/2026 | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino 748734844941400... Assistant Attorney General, On: 9/18/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Grantee Initials DS

Date 9/15/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



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approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



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## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in the Greater Manchester area.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 1: Expand prevention and family strengthening services for older adults, including, but not limited to:

1.5.1.1. Supporting evidence-based and/or evidence-informed primary, secondary, and tertiary prevention programs and services, including efforts to:

1.5.1.1.1. Promote healthy lifestyles, reduce isolation, build skills and resilience and facilitate community-based prevention efforts particularly for older adults; and

1.5.1.1.2. Providing support for public and non-public school programs and services for students with OUD and any cooccurring SUD/MH issues or who have been affected by OUD and any co-occurring SUD/MH issues within their family.

1.5.1.2. Supporting family strengthening programs for children, youth and families impacted by OUD/SUD including kinship caregivers and foster parents.

1.6. The Grantee must implement Generations of Recovery, an integrated, prevention-focused and family-strengthening initiative targeting older adults (50 years and older), kinship caregivers, grandparents, foster caregivers, and multigenerational families at the Grantee's primary site located at 145 Hollis Street in Manchester and at the Mark Stebbins Community Center, as a

community-based extension of the model. The Grantee must ensure the initiative components include:

1.6.1. Whole-Person Integrated Care, including co-located primary care, behavioral health, MAT/SUD services, social services, case management, chronic care management, pediatrics/family services, and enabling supports;

1.6.2. Older Adult Case Management, including person-centered care coordination, benefits navigation, medication understanding, chronic disease support, safety assessment, caregiver stress support, and connection to services;

1.6.3. Accountable Health Communities Health-Related Social Needs Screening and Care Planning, to identify and overcome barriers such as housing instability, food insecurity, transportation needs, benefits issues, and safety concerns;

1.6.4. Trauma-Informed, Individually-Responsive Engagement, including warm handoffs and strengths-based care planning;

1.6.5. EHR & Quality Improvement Systems, to identify participants, document services, monitor referrals and outcomes, support reporting, and guide continuous improvement; and

1.6.6. Community Collaborations, to reduce duplication, strengthen warm handoffs, and connect older adults, kinship caregivers, children, youth, and families to the right supports at the right time.

1.7. The Grantee must operationalize the following three (3) strategies focused on expanding prevention and family strengthening services for older adults, including:

1.7.1. Older Adult OUD/SUD Prevention, Screening, and Navigation - The Grantee must provide older adult OUD/SUD prevention, screening, and navigation to at least 100 unduplicated older adults who are affected by OUD/SUD, at risk for substance misuse, socially isolated, or serving as stabilizing figures in families impacted by OUD/SUD. The Grantee must:

1.7.1.1. Identify individuals through clinical and case management referrals, EHR-based patient identification, caregiver disclosures, family size indicators, and community partner referrals;

1.7.1.2. Provide a structured, person-centered assessment addressing health related social needs, caregiver stress, social isolation, medication and benefits needs, behavioral health concerns, household substance use impact, safety

concerns, and need for connection to clinical or community supports;

1.7.1.3. Develop an individualized prevention and stabilization plan, including warm handoffs to the Grantee's primary care, behavioral health, medication assisted treatment (MAT/SUD), advanced life planning, chronic care management, and social services teams, and referrals to community partners;

1.7.1.4. Support prevention-focused group activities, risk recognition, referral coordination, and trauma-responsive engagement for older adults and caregivers affected by OUD/SUD, grief, caregiver stress, and behavioral health risk factors via a Behavioral Health Clinician;

1.7.1.5. Strengthen prevention and referral infrastructure by supporting early risk identification, prevention-focused staff consultation and mentoring, age-responsive screening and referral workflows, and warm handoffs when additional support is needed via a SUD Clinical Coordinator; and

1.7.1.6. Expand age-responsive prevention education on opioid and polysubstance risk, safe medication storage and disposal, medication interactions, chronic pain and aging, behavioral health and grief, overdose awareness, family communication, and ways to seek help for oneself or a loved one.

1.7.2. Kinship Caregiver and Family Strengthening Supports – The Grantee must provide kinship caregiver and family strengthening support services to at least 150 grandparents, older relatives, foster caregivers, or multigenerational households, including connection to supports for children affected by OUD/SUD in the family. The Grantee must:

1.7.2.1. Implement a targeted kinship caregiver and family strengthening pathway to expand access for grandparents, older relatives, foster caregivers, and other older adults who are raising or supporting children and youth affected by OUD/SUD within the family;

1.7.2.2. Develop a clear, trackable workflow to identify eligible older adults and kinship caregivers, document needs and referrals, coordinate follow-up, and monitor engagement across clinical, case management, group-based, and community-based services;

1.7.2.3. Use Health Outcomes from Positive Experiences (HOPE) as an evidence-informed family strengthening framework to help caregivers identify and strengthen protective factors, including safe and stable relationships, emotional growth, social connection, and supportive environments that buffer toxic stress and reduce long-term risk;

1.7.2.4. Conduct outreach, one-on-one navigation, caregiver support sessions, group-based programming and follow-up for the target populations;

1.7.2.5. Provide caregiver needs assessments, individualized family support planning, connections to health coverage and public benefits, transportation and appointment support, referrals for food and housing stabilization, assistance navigating school and child-serving systems, and warm handoffs to legal, behavioral health, caregiver, and family support resources; and

1.7.2.6. Connect children and youth in kinship or multigenerational households to existing prevention resources, including the SUD Prevention Collaborative and Botvin LifeSkills programming, where appropriate.

1.7.3. Community Connection, Resilience, and Healthy Aging Groups – The Grantee must deliver monthly group-based prevention, healthy aging, or caregiver resilience sessions, reaching at least 125 unduplicated older adults and older caregivers. The Grantee must:

1.7.3.1. Expand group-based prevention and resilience supports for older adults and caregivers, including expansion of *A Matter of Balance*, *Reminiscence*, and HOPE-aligned caregiver resilience programming, in order to support trusted community connections that serve as protective factors against substance misuse, behavioral health decline, caregiver burnout, and crisis escalation; and

1.7.3.2. Develop caregiver-focused group sessions grounded in HOPE, trauma-informed practice, and evidence-informed caregiver support principles, including the launch of a Grandparent Café. The Grantee must:

1.7.3.2.1. Support outreach, facilitation, family engagement, child/youth resource connection, and follow-up for Grandparent Café participants;

1.7.3.2.2. Address caregiver stress, grief and ambiguous loss, healthy family

communication, navigating benefits and services, supporting children affected by trauma or parental substance use, medication safety, overdose awareness, and building informal support networks;

1.7.3.2.3. Connect participants, who need more intensive support, back to case management, primary care, behavioral health, MAT/SUD services, pediatric or family support services, or community partners; and

1.7.3.2.4. Provide transportation support, reminder calls, food, family-friendly materials, and warm handoffs to reduce participation barriers and help caregivers attend consistently and fully engage.

1.8. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.9. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.10. Reporting

1.10.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.10.1.1. The name, mailing address, and physical address of the Grantee;

1.10.1.2. The time period covered by the report;

1.10.1.3. The date the report was prepared;

1.10.1.4. A detailed account of funding spent on approved uses;

1.10.1.5. The number of individuals served;

1.10.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.10.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.10.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.11. Additional Requirements

1.11.1. Background Checks

1.11.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.11.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.11.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.11.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.11.2. Confidential Data

1.11.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.11.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein,

eligible to participate in work associated with the Grant Agreement.

1.11.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.11.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.11.2.4.1. How PII is gathered and stored;

1.11.2.4.2. Who will have access to PII;

1.11.2.4.3. How PII will be used in the system;

1.11.2.4.4. How individual consent will be achieved and revoked; and

1.11.2.4.5. Privacy practices.

1.11.2.5. The Department may conduct follow-up PIAs in the event of:

1.11.2.5.1. Significant process changes; and/or

1.11.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

**3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services**

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

**3.3. Credits and Copyright Ownership**

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.”

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**3.4. Operation of Facilities: Compliance with Laws and Regulations**

3.4.1. In the operation of any facilities for providing services, the Grantee

must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the Grantee with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Grantee will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Grantee hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

**4. Records**

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow

any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to

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which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget

| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| **Contractor Name:** | *Amoskeag Health* | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | |
| **Indirect Cost Rate (if applicable)** | 15.00% | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Funded by DHHS - SFY 28** |
| 1. Salary & Wages | $174,093 | $176,166 |
| 2. Fringe Benefits | $53,969 | $54,612 |
| 3. Consultants | $0 | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 |
| 5.(a) Supplies - Educational | $999 | $750 |
| 5.(b) Supplies - Lab | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 |
| 5.(e) Supplies - Office | $1,000 | $500 |
| 6. Travel | $300 | $300 |
| 7. Software | $0 | $0 |
| 8. (a) Other - Marketing/Communications | $1,000 | $500 |
| 8. (b) Other - Education and Training | $2,000 | $2,000 |
| 8. (c) Other - Other (specify below) | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 |
| Total Direct Costs | $233,361 | $234,828 |
| Total Indirect Costs | $35,004 | $35,224 |
| ***Subtotals*** | $268,365 | $270,052 |
| | **TOTAL** | **$538,417** |

Contractor Initials: DS

Date: 9/15/2026

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# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

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Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that AMOSKEAG HEALTH is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 07, 1992. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **175115**
Certificate Number: **0007747486**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 23rd day of January A.D. 2026.

David M. Scanlan
Secretary of State

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# CERTIFICATE OF AUTHORITY

I, ____Obhed Giri_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Amoskeag Health (formerly Manchester Community Health Center).
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on __September 1, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That __Kris McCracken_____ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Amoskeag Health (formerly Manchester Community Health Center) to enter into
(Name of Corporation/ LLC)
contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 9/1/2026

Signature of Elected Officer
Name: Obhed Giri
Title: Amoskeag Health Board Secretary

Client#: 2054819

AMOSKHEA

# ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 8/28/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).**

PRODUCER
USI Insurance Services LLC
3 Executive Park Drive, Suite 300
Bedford, NH 03110
855 874-0123

CONTACT NAME: Huy Thai
PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No):
E-MAIL ADDRESS: huy.thai@usi.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Selective Insurance Co of the Southeast | 39926 |
| INSURER B : Granite State Healthcare & Human Svc WC | NONAIC |
| INSURER C : Zenith Insurance Company | 13269 |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

INSURED
Amoskeag Health
145 Hollis Street
Manchester, NH 03101

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSR | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY | | | S2640265 | 07/01/2026 | 07/01/2027 | EACH OCCURRENCE | $1,000,000 |
| | CLAIMS-MADE X OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $300,000 |
| | | | | | | | MED EXP (Any one person) | $10,000 |
| | | | | | | | PERSONAL & ADV INJURY | $1,000,000 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $3,000,000 |
| | POLICY PRO-JECT LOC | | | | | | PRODUCTS - COMP/OP AGG | $3,000,000 |
| | OTHER: | | | | | | | $ |
| A | AUTOMOBILE LIABILITY | | | S2640265 | 07/01/2026 | 07/01/2027 | COMBINED SINGLE LIMIT (Ea accident) | $1,000,000 |
| | ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| A | X UMBRELLA LIAB X OCCUR | | | S2640265 | 07/01/2026 | 07/01/2027 | EACH OCCURRENCE | $4,000,000 |
| | EXCESS LIAB CLAIMS-MADE | | | | | | AGGREGATE | $4,000,000 |
| | DED X RETENTION $0 | | | | | | | $ |
| B<br>C | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | R02300HCHS2026<br>3A State: NH<br>M1397402<br>3A: AR ME MA NC | 01/01/2026<br><br>01/01/2026 | 01/01/2027<br><br>01/01/2027 | X PER STATUTE / OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $1,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**This Certificate is issued for insured operations usual to Amoskeag Health.**

**CERTIFICATE HOLDER**

State of NH
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-3857

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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# NONPROFIT COVER SHEET

**A. Entity Name: Amoskeag Health**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Betsy Burtis, bburtis@amoskeaghealth.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Betsy Burtis Title: Chief Operating Officer
Signature: Betsy Burtis

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| Thomas Lavoie (Chair) | Insurance Broker, CGI Business Insurance |
| Karen Schoch, SHRM-SCP (Vice Chair) | Chief Human Resources Officer, Catholic Charities New Hampshire |
| Obhed Giri (Secretary) | Home Care Assistant, The Moore Center |
| Richard Elwell (Treasurer) | Consultant, Sprouts International |
| Timothy Donovan | Assistant County Attorney, Cheshire County, NH |
| Normand Fortin | Patient Service Representative Tellica Imaging |
| Madhab Gurung | Direct Support Professional, Siddharth Services, Inc. |
| Anna Hamel | Legal Assistant, Hillsborough County Attorney |
| Karine Jacques Batu | Regional Marketing Manager (NH), Bangor Savings Bank |
| Tiffany Johnson | Managing Director, Baker Newman Noyes |
| Dawn McKinney | Policy Director, New Hampshire Legal Assistance |
| Oreste "Rusty" Mosca | Managing Director, Nathan Wechsler & Company |
| Steven Paris, MD | Retired |
| Jamie Pike | Town Administrator, Town of Francestown, NH |

**D. List Key Personnel (**Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Kris McCracken** | President/CEO | $241,326 | $0 |
| **Betsy Burtis** | Chief Operating Officer | $167,177 | $4,179/budget year |

| | | | |
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**DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY**

**E. Check one of the following:**

[ X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

**F. Check one of the following:**

[ x ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5052 | Amoskeag Health | 145 Hollis Street, #2 | Manchester | NH | 03101 | G | 11/15/2026 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ x ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

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MISSION

To improve the health and well-being of our patients and the communities we serve by providing exceptional care and services that are accessible to all.

VISION

We envision a healthy and vibrant community with strong families and tight social fabric that ensures everyone has the tools they need to thrive and succeed.

CORE VALUES

We believe in:

1. Promoting wellness and empowering patients through education
2. Fostering an environment of respect, integrity and caring where all people are treated equally with dignity and courtesy
3. Providing exceptional, evidence-based and patient-centered care
4. Removing barriers so that our patients achieve and maintain their best possible health

*Where quality and compassion meet family and community*

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BerryDunn

AMOSKEAG HEALTH

# FINANCIAL STATEMENTS

and

REPORTS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* AND THE UNIFORM GUIDANCE

June 30, 2024 and 2023

With Independent Auditor's Report

Docusign Envelope ID: DF123FD2-C976-80EC-80F8-C4271EED40FD

BerryDunn

# INDEPENDENT AUDITOR'S REPORT

Board of Directors
Amoskeag Health

## Report on the Audit of the Financial Statements

### *Opinion*

We have audited the accompanying financial statements of Amoskeag Health (the Organization), which comprise the balance sheets as of June 30, 2024 and 2023, and the related statements of operations and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024 and 2023, and the results of its operations, changes in its net assets and its cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

### *Basis for Opinion*

We conducted our audits in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Emphasis of Matter*

As discussed in Note 11 to the financial statements, the Organization has incurred a significant operating loss during the year ended June 30, 2024 and has declining working capital and limited days cash on hand. Management's evaluation of the events and conditions and management's plans to mitigate these matters are also described in Note 11. Our opinion is not modified with respect to that matter.

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***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Docusign Envelope ID: DF123FD2-C976-80EC-80F8-C4271EED40FD

Board of Directors
Amoskeag Health

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
December 3, 2024

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# AMOSKEAG HEALTH

## Balance Sheets

## June 30, 2024 and 2023

### ASSETS

| | 2024 | 2023 |
|---|---|---|
| Current assets | | |
| Cash and cash equivalents | **$ 219,540** | $ 1,291,683 |
| Patient accounts receivable | **1,175,811** | 1,857,818 |
| Grants and other receivables | **930,506** | 1,120,900 |
| Other current assets | **99,527** | 145,734 |
| Total current assets | **2,425,384** | 4,416,135 |
| Operating lease right-of-use assets | **1,243,796** | 1,454,454 |
| Property and equipment, net | **3,413,462** | 3,597,132 |
| Other assets | **106,676** | 103,941 |
| Total assets | **$ 7,189,318** | $ 9,571,662 |

### LIABILITIES AND NET ASSETS

| | | |
|---|---|---|
| Current liabilities | | |
| Line of credit | **$ 800,000** | $ - |
| Accounts payable and accrued expenses | **1,073,322** | 580,054 |
| Accrued payroll and related expenses | **1,764,205** | 1,663,737 |
| Current portion of operating lease liabilities | **178,529** | 178,529 |
| Current portion of long-term debt | **1,426,430** | 1,467,285 |
| Total current liabilities | **5,242,486** | 3,889,605 |
| Operating lease liabilities, less current portion | **1,136,450** | 1,314,978 |
| Total liabilities | **6,378,936** | 5,204,583 |
| Net assets | | |
| Without donor restrictions | **(107,025)** | 3,574,104 |
| With donor restrictions | **917,407** | 792,975 |
| Total net assets | **810,382** | 4,367,079 |
| Total liabilities and net assets | **$ 7,189,318** | $ 9,571,662 |

The accompanying notes are an integral part of these financial statements.

Docusign Envelope ID: DF123FD2-C976-80EC-80F8-C4271EED40FD

# AMOSKEAG HEALTH

## Statements of Operations and Changes in Net Assets

## Years Ended June 30, 2024 and 2023

| | 2024 | 2023 |
|---|---|---|
| Operating revenue | | |
| Net patient service revenue | **$ 10,035,543** | $ 11,137,761 |
| Grants, contracts and support | **9,556,723** | 11,892,431 |
| Other operating revenue | **89,275** | 71,330 |
| Net assets released from restriction for operations | **444,973** | 1,048,634 |
| Total operating revenue | **20,126,514** | 24,150,156 |
| Operating expenses | | |
| Salaries and wages | **14,177,028** | 15,520,631 |
| Employee benefits | **3,588,222** | 3,777,334 |
| Supplies and minor equipment | **673,775** | 1,251,911 |
| Contracted services | **3,466,299** | 3,759,308 |
| Occupancy | **1,085,498** | 1,250,813 |
| Other | **505,555** | 522,917 |
| Depreciation and amortization | **428,873** | 457,433 |
| Interest | **50,584** | 48,724 |
| Total operating expenses | **23,975,834** | 26,589,071 |
| Deficiency of revenue over expenses | **(3,849,320)** | (2,438,915) |
| Grants received for capital acquisition and in service | **168,191** | 39,155 |
| Decrease in net assets without donor restrictions | **(3,681,129)** | (2,399,760) |
| Net assets with donor restrictions | | |
| Contributions | **569,405** | 654,645 |
| Net assets released from restriction for operations | **(444,973)** | (1,048,634) |
| Increase (decrease) in net assets with donor restrictions | **124,432** | (393,989) |
| Change in net assets | **(3,556,697)** | (2,793,749) |
| Net assets, beginning of year | **4,367,079** | 7,160,828 |
| Net assets, end of year | **$ 810,382** | $ 4,367,079 |

The accompanying notes are an integral part of these financial statements.

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# AMOSKEAG HEALTH

## Statements of Functional Expenses

## Years Ended June 30, 2024 and 2023

**2024**

| | Healthcare Services | | | | | Administrative and Support Services | | |
|---|---|---|---|---|---|---|---|---|
| | **Medical** | **Behavioral Health** | **Pharmacy** | **Special Medical Programs** | **Total Healthcare Services** | **Administration** | **Marketing and Fundraising** | **Total** |
| Salaries and wages | **$ 7,973,255** | **$ 3,168,919** | **$ 68,667** | **$ 1,366,431** | **$ 12,577,272** | **$ 1,419,469** | **$ 180,287** | **$ 14,177,028** |
| Employee benefits | **2,021,604** | **902,060** | **53,140** | **334,755** | **3,311,559** | **245,328** | **31,335** | **3,588,222** |
| Supplies and minor equipment | **415,689** | **47,619** | **171,852** | **16,238** | **651,398** | **22,170** | **207** | **673,775** |
| Contracted services | **1,145,537** | **711,577** | **336,781** | **145,106** | **2,339,001** | **1,104,155** | **23,143** | **3,466,299** |
| Occupancy | **650,477** | **290,521** | **34,974** | **106,783** | **1,082,755** | **2,743** | **-** | **1,085,498** |
| Other | **112,969** | **98,055** | **4,607** | **32,057** | **247,688** | **243,587** | **14,280** | **505,555** |
| Depreciation and amortization | **210,402** | **77,127** | **9,708** | **28,998** | **326,235** | **102,638** | **-** | **428,873** |
| Interest | **2,499** | **1,035** | **133** | **397** | **4,064** | **46,520** | **-** | **50,584** |
| Total | **$ 12,532,432** | **$ 5,296,913** | **$ 679,862** | **$ 2,030,765** | **$ 20,539,972** | **$ 3,186,610** | **$ 249,252** | **$ 23,975,834** |

2023

| | Healthcare Services | | | | | Administrative and Support Services | | |
|---|---|---|---|---|---|---|---|---|
| | Medical | Behavioral Health | Pharmacy | Special Medical Programs | Total Healthcare Services | Administration | Marketing and Fundraising | Total |
| Salaries and wages | $ 8,939,465 | $ 3,006,416 | $ 52,985 | $ 1,573,145 | $ 13,572,011 | $ 1,710,956 | $ 237,664 | $ 15,520,631 |
| Employee benefits | 1,892,344 | 885,604 | 13,259 | 332,514 | 3,123,721 | 594,854 | 58,759 | 3,777,334 |
| Supplies and minor equipment | 657,097 | 148,089 | 97,574 | 75,261 | 978,021 | 250,493 | 23,397 | 1,251,911 |
| Contracted services | 1,468,341 | 855,698 | 336,323 | 269,827 | 2,930,189 | 812,470 | 16,649 | 3,759,308 |
| Occupancy | 656,520 | 147,959 | 97,489 | 75,195 | 977,163 | 250,274 | 23,376 | 1,250,813 |
| Other | 274,017 | 58,473 | 43,760 | 30,474 | 406,724 | 106,445 | 9,748 | 522,917 |
| Depreciation and amortization | 178,648 | 47,234 | 6,284 | 18,651 | 250,817 | 202,918 | 3,698 | 457,433 |
| Interest | 16,084 | 5,060 | 749 | 2,222 | 24,115 | 24,174 | 435 | 48,724 |
| Total | $ 14,082,516 | $ 5,154,533 | $ 648,423 | $ 2,377,289 | $ 22,262,761 | $ 3,952,584 | $ 373,726 | $ 26,589,071 |

The accompanying notes are an integral part of these financial statements.

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# AMOSKEAG HEALTH

## Statements of Cash Flows

## Years Ended June 30, 2024 and 2023

| | 2024 | 2023 |
|---|---|---|
| Cash flows from operating activities | | |
| Change in net assets | $ (3,556,697) | $ (2,793,749) |
| Adjustments to reconcile change in net assets to net cash used by operating activities | | |
| Depreciation and amortization | 428,873 | 457,433 |
| Amortization of operating lease right-of-use assets | 210,658 | 210,821 |
| Grants received for capital acquisition | (168,191) | (39,155) |
| Contributions received for capital acquisition | - | (5,000) |
| (Increase) decrease in the following assets | | |
| Patient accounts receivable | 682,007 | (434,850) |
| Grants and other receivables | 190,394 | 735,167 |
| Other current assets | 46,207 | 8,408 |
| Increase (decrease) in the following liabilities | | |
| Accounts payable and accrued expenses | 493,268 | 51,485 |
| Accrued payroll and related expenses | 100,468 | 311,391 |
| Operating lease liabilities | (178,528) | (171,768) |
| Net cash used by operating activities | (1,751,541) | (1,669,817) |
| Cash flows from investing activities | | |
| Purchase of investments | (2,735) | (47,653) |
| Capital expenditures | (239,444) | (185,529) |
| Net cash used by investing activities | (242,179) | (233,182) |
| Cash flows from financing activities | | |
| Grants received for capital acquisition | 168,191 | 39,155 |
| Contributions received for capital acquisition | - | 5,000 |
| Proceeds from line of credit | 1,050,000 | - |
| Payments on line of credit | (250,000) | - |
| Payments on long-term debt | (46,614) | (48,430) |
| Net cash provided (used) by financing activities | 921,577 | (4,275) |
| Net decrease in cash and cash equivalents | (1,072,143) | (1,907,274) |
| Cash and cash equivalents, beginning of year | 1,291,683 | 3,198,957 |
| Cash and cash equivalents, end of year | $ 219,540 | $ 1,291,683 |
| Supplemental disclosures of cash flow information | | |
| Cash paid for interest | $ 50,584 | $ 48,724 |

The accompanying notes are an integral part of these financial statements.

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## Organization

Amoskeag Health (the Organization) is a not-for-profit corporation organized in Manchester, New Hampshire. The Organization is a Federally Qualified Health Center (FQHC) providing high-quality, comprehensive, and family-oriented primary health care and support services, which meet the needs of a diverse community, regardless of age, ethnicity or income.

## 1. Summary of Significant Accounting Policies

### Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which requires the Organization to report information in the financial statements according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

### Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Income Taxes

The Organization is a public charity under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Organization is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Organization’s tax positions and concluded that the Organization has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

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## Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits, money market funds and petty cash.

The Organization maintains cash balances at several financial institutions. The balances at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At various times throughout the year, the Organization's cash balances may exceed FDIC insurance. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant risk.

## Revenue Recognition and Patient Accounts Receivable

Net patient service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. These amounts are due from patients and third-party payers (including commercial insurers and governmental programs). Generally, the Organization bills the patients and third-party payers several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization. The Organization measures the performance obligations for medical, behavioral health, optometry, podiatry and ancillary services are measured from the commencement of an in-person or virtual encounter with a patient to the completion of the encounter. Ancillary services provided the same day are considered to be part of the performance obligation and are not deemed to be separate performance obligations.

The majority of the Organization's performance obligations are satisfied at a point in time.

The Organization has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the payer. In assessing collectability, the Organization has elected the portfolio approach. The portfolio approach is being used as the Organization has a large volume of similar contracts with similar classes of customers (patients). The Organization reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all the contracts (which are at the patient level) by the particular payer or group of payers will result in the recognition of the same amount of revenue as applying the analysis at the individual patient level. Significant payer concentrations are presented in Note 3.

A summary of payment arrangements follows:

### Medicare

The Organization is primarily reimbursed for services provided to patients based on the lesser of actual charges or prospectively set rates for all FQHC services provided to a Medicare beneficiary on the same day. Certain other services provided to patients are reimbursed based on predetermined payment rates for each Current Procedural Terminology (CPT) code, which may be less than the Organization's public fee schedule.

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Medicaid

The Organization is primarily reimbursed for medical, behavioral health, certain dental and ancillary services provided to patients based on prospectively set rates for all FQHC services furnished to a Medicaid beneficiary on the same day. Certain other services provided to patients are reimbursed based on predetermined payment rates for each CPT code, which may be less than the Organization's public fee schedule.

Commercial Payers

The Organization has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. Under these arrangements, the Organization is reimbursed for services based on contractually obligated payment rates for each CPT code, which may be less than the Organization's public fee schedule.

Patients

The Organization provides care to patients who meet certain criteria under its sliding fee discount program. The Organization estimates the costs associated with providing this care by calculating the ratio of total cost to total charges, and then multiplying that ratio by the gross uncompensated charges associated with providing care to patients eligible for the sliding fee discount program. The estimated cost of providing services to patients under the Organization sliding fee discount policy amounted to $1,988,390 and $2,188,583 for the years ended June 30, 2024 and 2023, respectively. The Organization is able to provide these services with a component of funds received through federal grants.

For uninsured patients who do not qualify under the Organization's sliding fee discount program, the Organization bills the patient based on the Organization's standard rates for services provided. Patient balances are typically due within 30 days of billing; however, the Organization does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

340B Contract Pharmacy Program Revenue

The Organization, as an FQHC, is eligible to participate in the 340B Drug Pricing Program. This program requires drug manufacturers to provide outpatient drugs to FQHCs and other covered entities at a reduced price. The Organization contracts with other local pharmacies under this program. The contract pharmacies dispense drugs to eligible patients of the Organization and bill commercial insurances on behalf of the Organization. Reimbursement received by the contract pharmacies is remitted to the Organization, less dispensing and administrative fees. The dispensing and administrative fees are costs of the program and not deemed to be implicit price concessions which would reduce the transaction price. The Organization recognizes revenue in the amounts that reflect the consideration to which it expects to be entitled in exchange for the prescription after the amount has been determined by the pharmacy benefits manager.

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Laws and regulations governing the Medicare, Medicaid and 340B programs are complex and subject to interpretation. Management believes that the Organization is in compliance with all laws and regulations. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties and exclusion from the Medicare, Medicaid and 340B programs. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

Patients Accounts Receivable

Effective July 1, 2023, the Organization adopted Financial Accounting Standards Board Accounting Standards Update (ASU) 2016-13, *Financial Instruments—Credit Losses* (Topic 326)*: Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected claims and credit losses on certain financial instruments. Topic 326 requires measurement and recognition of expected versus incurred losses for financial assets held. Financial assets held by the Organization that are subject to ASU 2016-13 include patient accounts receivable. The adoption of this ASU did not have a material impact on the Organization's financial statements.

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances and are reduced by explicit and implicit price concessions. Management estimates implicit price concessions based on its historical collection experience with patients. No additional valuation allowance is necessary for possible credit losses based on historical experience, current conditions, and reasonable and supportable forecasts.

**Grants and Other Receivables**

Grants receivable are stated at the amount management expects to collect from outstanding balances. All such amount are considered collectible.

A portion of the Organization's revenue is derived from cost-reimbursable grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue. The Organization has been awarded cost reimbursable grants with project periods extending beyond June 30, 2024 in the aggregate amount of $9,568,050 that have not been recognized at June 30, 2024 because qualifying expenditures have not yet been incurred.

The Organization receives a significant amount of grants from the U.S. Department of Health and Human Services (HHS). As with all government funding, these grants are subject to reduction or termination in future years. For the years ended June 30, 2024 and 2023, grants from HHS (including both direct awards and awards passed through other organizations) represented approximately 64% and 61%, respectively, of grants, contracts and support revenue.

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## Right-of-Use Assets and Lease Liabilities

U.S. GAAP requires lessees to recognize a lease liability and a right-of-use asset for all leases with terms greater than 12 months on its balance sheet. Whether an arrangement contains a lease is evaluated at the inception of the arrangement. The Organization estimates its lease liability at the present value of future rent payments required under a lease using the imputed rate when identifiable or a risk-free rate for a term approximating the lease term, including options to extend or terminate the lease that the Organization is reasonably certain to exercise. As the leases do not provide an implicit rate, the Organization elected the practical expedient to use the risk-free rate.

The Organization's right-of-use asset initially is equal to its lease liability, adjusted for any lease incentives received or lease payments made. Lease expense is recorded on a straight-line basis over the term of a lease. Leases of 12 months or less at inception are not included in the Organization's right-of-use assets and lease liabilities.

## Property and Equipment

Property and equipment are carried at cost. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets. The Organization's capitalization policy is applicable for acquisitions greater than $5,000.

## Contributions

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statements of operations and changes in net assets as net assets released from restriction.

The Organization reports gifts of property and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

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## Functional Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and office and occupancy costs, which are allocated on a square-footage basis, as well as the shared systems technology fees for the Organization's medical records and billing system, which are allocated based on the percentage of patients served by each function.

## Deficiency of Revenue Over Expenses

The statements of operations reflect the deficiency of revenue over expenses. Changes in net assets without donor restrictions which are excluded from the deficiency of revenue over expenses include contributions of long-lived assets (including assets acquired using grants and contributions which, by donor restriction, were to be used for the purposes of acquiring such assets).

## Subsequent Events

For purposes of the preparation of these financial statements, management has considered transactions or events occurring through December 3, 2024, the date that the financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the financial statements.

## 2. Availability and Liquidity of Financial Assets

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. Financial assets available for general expenditure within one year were as follows:

| | **2024** | 2023 |
|---|---|---|
| Cash and cash equivalents | **$ 219,540** | $ 1,291,683 |
| Patient accounts receivable | **1,175,811** | 1,857,818 |
| Grants and other receivables | **930,506** | 1,120,900 |
| Financial assets available | **2,325,857** | 4,270,401 |
| Less net assets with donor restrictions | **917,407** | 792,975 |
| Financial assets available | **$ 1,408,450** | $ 3,477,426 |

The Organization had average days (based on normal expenditures) cash and cash equivalents on hand of 3 and 18 at June 30, 2024 and 2023, respectively.

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## 3. Patient Accounts Receivable and Net Patient Service Revenue

### Patient Accounts Receivable

Patient accounts receivable and due from third-party payers are stated at the amount management expects to collect from outstanding balances and consisted of the following at June 30:

| | **2024** | 2023 | 2022 |
|---|---|---|---|
| Direct patient services | **$ 1,137,265** | $ 1,795,769 | $ 1,302,100 |
| Contract 340B pharmacy program | **38,546** | 62,049 | 120,868 |
| Total patient accounts receivable | **$ 1,175,811** | $ 1,857,818 | $ 1,422,968 |

The Organization grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Medicaid accounted for approximately 59% and 54% of the Organization's patient accounts receivable at June 30, 2024 and 2023, respectively. No other individual payer represented more than 10% of the Organization's net patient accounts receivable.

### Net Patient Service Revenue

Net patient service revenue is as follows for the years ended June 30:

| | **2024** | 2023 |
|---|---|---|
| Gross charges | **$ 13,687,925** | $ 18,699,505 |
| Less: Contractual adjustments and implicit price concessions | **(3,414,011)** | (7,066,363) |
| Sliding fee discount policy adjustments | **(1,180,706)** | (1,687,369) |
| Total net direct patient service revenue | **9,093,208** | 9,945,773 |
| Other patient revenue | **163,008** | 113,460 |
| Contract 340B program revenue | **779,327** | 1,078,528 |
| Total net patient service revenue | **$ 10,035,543** | $ 11,137,761 |

Revenue from Medicaid accounted for approximately 58% and 59% of the Organization's net patient service revenue for the years ended June 30, 2024 and 2023, respectively. No other individual payer represented more than 10% of the Organization's net patient service revenue.

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## 4. Property and Equipment

Property and equipment consisted of the following as of June 30:

| | **2024** | 2023 |
|---|---|---|
| Land | **$ 81,000** | $ 81,000 |
| Building and leasehold improvements | **5,428,684** | 5,428,684 |
| Furniture and equipment | **3,048,558** | 2,831,166 |
| Total cost | **8,558,242** | 8,340,850 |
| Less accumulated depreciation | **5,194,939** | 4,779,625 |
| | **3,363,303** | 3,561,225 |
| Projects in process | **50,159** | 35,907 |
| Property and equipment, net | **$ 3,413,462** | $ 3,597,132 |

Property and equipment acquired with Federal grant funds are subject to specific federal standards for sales and other dispositions. In many cases, the Federal government retains a residual ownership interest in the assets, requiring prior approval and restrictions on disposition.

## 5. Line of Credit

The Organization has a $1,000,000 line of credit demand note with a local banking institution with interest at the Bloomberg Short-Term Bank Yield Index rate plus 2.75% (8.14% at June 30, 2024). The line of credit is collateralized by all assets. There was $800,000 outstanding at June 30, 2024. There was no outstanding balance at June 30, 2023.

The Organization has a 30-day paydown requirement on the line of credit, which was met for the year ended June 30, 2024.

## 6. Leases

The Organization has entered into the following lease arrangements:

### Operating Leases

The Organization has operating leases for clinic facilities with maturities ranging from May 2025 through March 2034. Certain leases contain renewal options and escalation clauses which range from 2% to 6.73%. Termination of the leases are generally prohibited unless there is a violation under the lease agreement. The weighted-average discount rate and weighted-average remaining lease term in years for operating leases as of June 30, 2024 and 2023, were 2.88% and 8.35 years and 2.88% and 9.00 years, respectively.

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Short-Term Leases

The Organization has certain leases that are for a period of 12 months of less or contain renewals for periods of 12 months or less.

Lease Cost

Lease cost, which approximates lease payments, for the year ended June 30, 2024 was as follows:

| | **2024** | 2023 |
|---|---|---|
| Operating leases | **$ 250,903** | $ 255,964 |
| Short-term leases | **223,064** | 278,944 |
| Total | **$ 473,967** | $ 534,908 |

**Future Minimum Lease Payments and Reconciliation to the Balance Sheet**

Future minimum payments due under the facility lease agreements for the years ending June 30, are as follows:

| | |
|---|---|
| 2025 | $ 216,166 |
| 2026 | 160,335 |
| 2027 | 166,940 |
| 2028 | 148,062 |
| 2029 | 119,288 |
| Thereafter | 684,909 |
| Total future undiscounted lease payments | 1,495,700 |
| Less present value discount | 180,721 |
| Total operating lease liabilities | 1,314,979 |
| Current portion of operating lease liabilities | 178,529 |
| Operating lease liabilities, net of current portion | $ 1,136,450 |

## 7. Long-Term Debt

The Organization has a promissory note with Citizens Bank, N. A. (Citizens), collateralized by real estate, for $1,670,000 with New Hampshire Health and Education Facilities Authority participating in the lending for $450,000 of the note payable. Monthly payments of $8,011, including interest fixed at 3.05%, are based on a 25-year amortization schedule and are to be paid through April 2026, at which time a balloon payment will be due for the remaining balance.

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The Organization is required to meet an annual minimum working capital and debt service coverage debt covenants as defined in the loan agreement with Citizens. In the event of default, Citizens has the option to terminate the agreement and immediately request payment of the outstanding debt without notice of any kind to the Organization. The Organization was not in compliance with the debt service coverage ratio at June 30, 2024, accordingly the full amount of the note is reported as a currently liability in the accompanying balance sheet as of June 30, 2024.

## 8. Net Assets

Net assets were as follows as of June 30:

| | **2024** | 2023 |
|---|---|---|
| Net assets without donor restrictions | | |
| Undesignated | **$ (107,025)** | $ 3,068,175 |
| Designated for working capital | **-** | 505,929 |
| Total | **$ (107,025)** | $ 3,574,104 |
| Net assets with donor restrictions for specific purpose | | |
| Temporary in nature | | |
| Healthcare and related program services | **$ 305,376** | $ 259,485 |
| Building improvements | **320,000** | 310,000 |
| Child health services | **190,673** | 122,132 |
| | **816,049** | 691,617 |
| Permanent in nature | | |
| Available to borrow for working capital as needed | **101,358** | 101,358 |
| Total | **$ 917,407** | $ 792,975 |

## 9. Benefit Plans

The Organization has a defined contribution plan under Internal Revenue Code Section 403(b) that covers substantially all employees. The Organization contributed $304,037 and $305,200 during the years ended June 30, 2024 and 2023, respectively.

The Organization provides health insurance to its employees through a captive self-insurance plan. The Organization estimates and records a liability for claims incurred but not reported for employee health provided through the captive self-insured plan. The liability is estimated based on prior claims experience and the expected time period from the date such claims are incurred to the date the related claims are submitted and paid. Expenses related to the plan amounted to $1,950,890 and $2,113,735 for the years ended June 30, 2024 and 2023, respectively.

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## 10. Medical Malpractice Insurance

The Organization is protected from medical malpractice risk as an FQHC under the Federal Tort Claims Act (FTCA). The Organization has additional medical malpractice insurance, on a claims-made basis, for coverage outside the scope of the protection of the FTCA. As of June 30, 2024, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of both FTCA and additional medical malpractice insurance coverage, nor are there any unasserted claims or incidents which require loss accrual. The Organization intends to renew the additional medical malpractice insurance coverage on a claims-made basis and anticipates that such coverage will be available.

## 11. Financial Improvement Plan

The Organization incurred a defieciency of revenue over expenses of $(3,849,320) and $(2,438,915) for the years ended June 30, 2024 and 2023, respectively, and has negative working capital and limited days of cash and cash equivalents on hand at June 30, 2024. These factors raise substantial doubt regarding the Organization's ability to continue as a going concern through one year from December 3, 2024, which is the financial statements were available to be issued.

The Organization incurred a deficiency of revenue over expenses of $(3,849,320) and $(2,438,915) for the years ended June 30, 2024 and 2023, respectively, and has decreasing liquidity, resulting in draws on lines of credit, advances from vendors, negative working capital and failure to meet its debt covenants.

In the last quarter of fiscal year 2023 and throughout fiscal year 2024, the Organization underwent a conversion of it's electronic health record. During the transition, provider productivity was reduced, and the revenue cycle team had limited resources to implement the new system as well as keep existing collection efforts current. The Organization also suffered staffing vacancies and increased revenues anticipated from an increase in reimbursement rates effective October 1, 2024 were not realized due to approximately 1,000 Medicaid patients being disenrolled from the program due to the end of Public Health Emergency.

These factors have raised concerns about the Organization’s ability to meet its financial obligations due within one year after the issuance of these financial statements.

### Plans to Alleviate Substantial Doubt

To address these challenges, management has initiated several strategic projects:

**Revenue Enhancement Strategies**: Increased provider staffing, improvements provider productivity and increased visit volumes resulting in a projected 9% increase in medical visits and 61% increase in in behavioral health visits. Management has also implemented a strategy to minimize missed appointments. These initiatives combined with a full year of the higher Medicaid reimbursement rate are projected to increase revenue (net of increased direct care staffing costs) by approximately $2,500,000 in 2025.

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**Cost Reduction Initiatives**: Termination of certain occupancy and parking leases, outsource IT, and strategic staffing reductions. These initiatives are estimated to reduce expenses by approximately $495,000 annually.

**Medicaid Enrollment**: Management is implementing a program to assist uninsured patients with enrollment in Medicaid and marketplace health plans which is estimated to increase revenue by approximately $250,000. A local hospital will be providing a contribution to the Organization to support the salary of two positions dedicated to this project for six months.

**Liquidity Management**: Engaging in negotiations with new and existing financial institutions for refinance of existing debt and line of credit. Management expects to reach favorable terms to maintain liquidity and avoid near-term repayment obligations. Additionally, during 2023 the Organization filed for tax credits under the Employee Retention Credit (ERC) program, which is a refundable tax credit for business and tax-exempt organizations that had employees and were affected during the COVID-19 pandemic. Eligibility for the ERC involves complex rules about full or partial suspension of operations due to government orders. Actual payment from the ERC and the timing of payment is uncertain due to increased scrutiny by the Internal Revenue Service of ERC claims.

**Status**

In September 2024, the Organization was awarded a $1,952,458 grant from the State of New Hampshire, Department of Health and Human Services, to assist with stabilizing operating losses experienced due to the impacts of increased uncompensated care related to the end of continuous Medicaid coverage under the Public Health Emergency to support access for those individuals who require continuation of services. The Organization used a portion of these funds to fully repay the line of credit and make payments to vendors.

As of the date of this report, all projects mentioned above have been initiated. The 2025 operating budget is projecting a breakeven. Operating results for the four months ended October 31, 2024 also reflects a breakeven and visit volumes are tracking 2.5% higher than budgeted volumes.

**Conclusion**

Management believes these strategic initiatives will mitigate the conditions that raised substantial doubt. Based on forecasts and cash flow projections reflecting these plans, management has concluded that substantial doubt about the Organization's ability to continue as a going concern has been alleviated for one year from December 3, 2024, the date the financial statements were issued.

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# SUPPLEMENTARY INFORMATION

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**AMOSKEAG HEALTH**

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2024**

| Federal Grantor/Pass-Through Grantor/Program Title | Federal Assistance Listing Number | Pass-Through Contract Number | Total Federal Expenditures | Amount Passed Through to Subrecipients |
|---|---|---|---|---|
| U.S. Department of Health and Human Services | | | | |
| *Direct* | | | | |
| Health Center Program Cluster | | | | |
| Community Health Centers | 93.224 | | $ 1,466,640 | $ - |
| Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Center Program | 93.527 | | 2,262,617 | - |
| COVID-19 Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Center Program | 93.527 | | 28,241 | - |
| Total AL 93.527 | | | 2,290,858 | - |
| Total Health Center Program Cluster | | | 3,757,498 | - |
| Affordable Care Act (ACA) Personal Responsibility Education Program | 93.092 | | 59,042 | - |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | 76,409 | 5,065 |
| FIP Verification | 93.526 | | 168,191 | |
| *Passthrough* | | | | |
| State of New Hampshire Department of Health and Human Services | | | | |
| Family Planning Services | 93.217 | 1069352 | 77,425 | - |
| YWCA New Hampshire | | | | |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | H79FG000828 | 113,202 | 76,201 |
| Mental Health Center of Greater Manchester | | | | |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | n/a | 21,067 | - |
| Total AL 93.243 | | | 134,269 | |
| Bi-State Primary Care Association, Inc. | | | | |
| COVID-19 Immunization Cooperative Agreements | 93.268 | n/a | 127,758 | - |
| State of New Hampshire Department of Health and Human Services | | | | |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | 93.354 | NU90TP922144 | 530,048 | - |
| COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | 93.391 | NH75OT000031/ N90CA1858 | 150,938 | 4,997 |
| JSI Research and Training Institute, Inc. | | | | |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | 93.391 | 90577170 | 5,000 | - |
| Total AL 93.391 | | | 155,938 | 4,997 |
| State of New Hampshire Department of Health and Human Services | | | | |
| Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | 93.898 | NU58DP006298 | 68,600 | - |
| State of New Hampshire Department of Health and Human Services | | | | |
| 477 Cluster | | | | |
| Temporary Assistance for Needy Families | 93.558 | 157274-B001/90080206 | 26,172 | - |
| Catholic Medical Center | | | | |
| Medicaid Cluster | | | | |
| Medical Assistance Program | 93.778 | NH20164 | 974 | - |
| Bi-State Primary Care Association, Inc. | | | | |
| Opioid STR | 93.788 | n/a | 60,045 | - |
| Opioid STR | 93.788 | n/a | 145,367 | |
| Total AL 93.994 | | | 205,412 | - |

The accompanying notes are an integral part of this schedule.

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**AMOSKEAG HEALTH**

**Schedule of Expenditures of Federal Awards (Concluded)**

**Year Ended June 30, 2024**

| Federal Grantor/Pass-Through Grantor/Program Title | Federal Assistance Listing Number | Pass-Through Contract Number | Total Federal Expenditures | Amount Passed Through to Subrecipients |
|---|---|---|---|---|
| State of New Hampshire Department of Health and Human Services | | | | |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 1062420 | 352,991 | - |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 561-500911/ 93001000 | 245,449 | - |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 562-500912/ 93001000 | 133,750 | - |
| Total AL 93.994 | | | 732,190 | - |
| Total U.S. Department of Health and Human Services | | | 6,119,926 | 86,263 |
| U.S. Department of Housing and Urban Development | | | | |
| *Passthrough* | | | | |
| City of Manchester, New Hampshire | | | | |
| Lead Hazard Reduction Demonstration Grant Program | 14.905 | n/a | 2,988 | - |
| CDBG - Entitlement Grants Cluster | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | 210724C | 47,000 | - |
| Total U.S. Department of Housing and Urban Development | | | 49,988 | - |
| U.S. Department of Justice | | | | |
| *Passthrough* | | | | |
| State of New Hampshire Department of Justice | | | | |
| Comprehensive Opioid, Stimulant, and Other Substances Use Program | 16.838 | n/a | 239,872 | 97,360 |
| U.S. Department of Treasury | | | | |
| *Passthrough* | | | | |
| City of Manchester, New Hampshire | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | #212422 ARPA | 162,934 | 29,246 |
| City of Manchester, New Hampshire Police Department | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | #410222 ARPA | 379,006 | 191,486 |
| Bi-State Primary Care Association, Inc. | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | n/a | 15,029 | - |
| Total AL 21.027 | | | 556,969 | 220,732 |
| Total Expenditures of Federal Awards, All Programs | | | $ 6,966,755 | $ 404,355 |

The accompanying notes are an integral part of this schedule.

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# AMOSKEAG HEALTH

## Notes to Schedule of Expenditures of Federal Awards

## Year Ended June 30, 2024

### 1. Summary of Significant Accounting Policies

Expenditures reported in the Schedule of Expenditures of Federal Awards (Schedule) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### 2. De Minimis Indirect Cost Rate

Amoskeag Health (the Organization) has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

### 3. Basis of Presentation

The Schedule includes the federal grant activity of the Organization. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Amoskeag Health

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Amoskeag Health (the Organization), which comprise the balance sheet as of June 30, 2024, and the related statements of operations and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 3, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Board of Directors
Amoskeag Health

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
December 3, 2024

Docusign Envelope ID: DF123FD2-C976-80EC-80F8-C4271EED40FD

BerryDunn

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Amoskeag Health

## Report on Compliance for the Major Federal Program

### *Opinion on the Major Federal Program*

We have audited Amoskeag Health's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended June 30, 2024. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

### *Basis for Opinion on the Major Federal Program*

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

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***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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Board of Directors
Amoskeag Health

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
December 3, 2024

Docusign Envelope ID: DF123FD2-C976-80EC-80F8-C4271EED40FD

# AMOSKEAG HEALTH

## Schedule of Findings and Questioned Costs

## Year Ended June 30, 2024

### 1. Summary of Auditor's Results

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

| | | | | |
|---|---|---|---|---|
| Material weakness(es) identified? | ☐ | Yes | ☑ | No |
| Significant deficiency(ies) identified that are not considered to be material weakness(es)? | ☐ | Yes | ☑ | None reported |
| Noncompliance material to financial statements noted? | ☐ | Yes | ☑ | No |

**Federal Awards**

Internal control over major programs:

| | | | | |
|---|---|---|---|---|
| Material weakness(es) identified? | ☐ | Yes | ☑ | No |
| Significant deficiency(ies) identified that are not considered to be material weakness(es)? | ☐ | Yes | ☑ | None reported |

Type of auditor's report issued on compliance for major programs: Unmodified

| | | | | |
|---|---|---|---|---|
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | ☐ | Yes | ☑ | No |

Identification of major programs:

| Assistance Listing Number | Name of Federal Program or Cluster |
|---|---|
| | Health Center Program Cluster |

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

| | | | | |
|---|---|---|---|---|
| Auditee qualified as low-risk auditee? | ☑ | Yes | ☐ | No |

### 2. Financial Statement Findings

None

### 3. Federal Award Findings and Questioned Costs

None

# Kristen (Kris) McCracken, MBA

**Objective**

To work for an organization with a clear vision, philanthropic community involvement, well-respected leadership, a strong strategic plan, and a corporate culture that is motivating and inclusive.

**Education**

**Undergraduate Degree**: 1991 Mt. Holyoke College, Major: Psychology, Minor: Latin American Studies

**Graduate Degree**: 2000 Rivier College, MBA Health Care Administration

**Summary of Qualifications**

Areas of Experience:

- Community Health
- Primary Care
- Behavioral Health
- Electronic Medical Records
- Substance Abuse, HIV/AIDS
- Domestic Violence
- Rape Crisis
- Culturally Diverse Populations
- Federally Funded Programs
- Joint Commission Accreditation
- Fundraising
- Board of Directors

Skill Sets:

- Operations Management
- Strategic Planning
- Budget Development
- Grant Writing/Report Management
- Group Facilitation
- Regulatory Compliance
- Staff Supervision
- Project Management
- Quality Improvement/Data Mgmt.
- Community Collaboration
- Facilities Oversight
- Program Development

**Professional experience**

2013-Present: **President and CEO**- Amoskeag Health (Formerly Manchester Community Health Center)

- Oversee all service programs provided by MCHC to ensure that client needs are met and quality standards are maintained and monitored in an efficient, cost effective manner by: supervising program personnel; annually assessing relevance of current programs to community needs; achieving and maintaining appropriate accreditation and/or licenses for programs.
- Ensure that MCHC services are consistent with its mission, vision, and strategic plan to ensure that programming is relevant to existing and emerging client and community needs.
- With the Board Strategic Planning Committee, develop and assist with the planning, execution and evaluation of a fundraising program. Establish and maintain a rapport with corporate sponsors, major contributors, directors, volunteers, civic organizations, and other parties in which the Center does business.
- Recommend a staffing pattern to ensure efficient management and operation of all programs and activities.
- Serve as the primary staff resource for MCHC Board of Directors to ensure effective use of and communication with trustees.
- Ensure that MCHC activities are operated in a cost-effective, efficient manner to ensure ongoing financial stability
- Call and preside at regular meetings with staff to ensure adequate communication between staff, to give the opportunity to share ideas and concerns, to coordinate efforts, and to ensure appropriate standardization of policies and procedures.

- Recommend and communicate necessary policies and procedures to ensure adherence to management, program service, fiscal and accounting standards, and standards of good personnel procedures.
- Develop, coordinate, and maintain effective relationships between MCHC and other groups (such as State legislature, public and private health, welfare and service agencies, media, etc.,) to create public and professional understanding and support of the organization's objectives and activities.

2000-2012: **Director of Operations/COO**- Amoskeag Health (Formerly Manchester Community Health Center), Manchester, NH. In collaboration with other Senior Management staff, the DOO assumes responsibility for the day-to-day management of operations of the health center:

- Responsible for multiple departments, including Ancillary Staff, Nursing, Medical Assistants, Medical Records, Volunteers, Interpreters, and Business Office Staff.
- Collaborate with other senior management team members in overseeing health center operations, policy and program development, staff supervision, and overall program management of the organization.
- Maintaining continuity and quality of care for clients, including oversight of Patient Satisfaction programs, and co-responsibility for implementation of Quality Improvement Initiatives. Responsible for Patient Centered Medical Home and Meaningful Use activities.
- Primary responsibility for data analysis related to quality-of-care initiatives
- Key role in the development of center-wide goals and representing the Health Center in various community settings.
- Project Manager for the EMR (Electronic Medical Record) called Centricity (EMR & PM) including initial setup and implementation, ongoing support and development
- Participate in Board of Directors meetings, and several board and staff committees, including Safety, Personnel, Ethics, Strategic Planning, QI, Corporate Compliance, Medical Advisory Committee
- Direct staff and management team supervision, grant writing, project management, regulatory compliance, community collaborations, cultural competency, budget development, and other operational activities.
- Facilitation of employee satisfaction survey development, administration and response
- Oversight and development of ancillary services including interpretation, transportation, nutrition, dental collaboration grants and behavioral health.
- Special initiatives including Medical Home certification, Meaningful Use planning, Joint Commission accreditation, and similar ventures

1997-2000: **Family Services Manager**- Amoskeag Health (Formerly Manchester Community Health Center), Manchester, NH. Responsible for the management of the behavioral health services, care management, nutrition, interpretation, and coordination of ancillary services programming.

1996-1997: **Crisis Outreach Counselor**- Amoskeag Health (Formerly Manchester Community Health Center), Manchester, NH. Provided crisis intervention to patients identified by provider staff as high risk. Complete psycho-social intakes on new patients. Performed outreach services to patients who have fallen out of care. Coordinated care with medical team and behavioral health staff.

1995-1996: **Clinician I**- Habit Management Institute, Lawrence, MA.

- Substance Abuse individual counseling
- Methadone treatment planning
- Substance abuse education
- Facilitation of support groups

- Admission/discharge planning, and community networking.

1993-1995: **Case Manager/Volunteer Coordinator, Fundraising Coordinator**- River Valley AIDS Project, Springfield, MA.

- Volunteer Program Coordinator responsibilities included developing and maintaining a volunteer program for the agency, networking, training, design and implementation, volunteer support, and monthly billing/statistics.
- Development Coordinator responsibilities included creating a fundraising donor base, initiating the development of new fundraising events, facilitating relationships with corporate sponsors, maintaining quarterly newsletters, and facilitating the following committees: Anthology Committee, Dinner for Friends Committee, Gay Men's Focus Group, Fundraising Committee, and the Children Orphaned by AIDS Committee.
- During first year of employment functioned as a Case Manager, with responsibilities including referrals, trainings, translation, support groups, counseling, advocacy, and monthly billing. Created the first public Resource Library for HIV/AIDS in Western MA, developed a donation program, and developed a Speaker's Bureau program, as well as supervised interns and trained new staff.

1990-1993: **Rape Crisis Counselor, Children's Advocate/Counselor**- YWCA, Springfield, MA.

- Rape Crisis Counselor: responsible for essentially all aspects of programming including statistics for grant reporting, billing records, case records, and individual, couples and family counseling services. Also responsible for legal and medical advocacy, educational trainings, and hotline/on-call responsibilities. Facilitated four support groups for adults, teens, Spanish speaking women, and teenagers who had re-perpetrated their sexual abuse.
- Children's Advocate: responsible for individual counseling, a children's support group, and working with the referral needs of the children in the battered women's shelter. As a member of the Counseling team: answered hotline calls, provided individual counseling, kept case files, ran in-house support groups, and provided traditional case management.

**Languages Spoken**

Spanish (Verbal and Written)

**Community activities**

- CHAN (Community Health Access Network) Board of Directors (Chair) 2013-Current
- Bi-State Primary Care Association, Board of Directors 2013-2019, 2024-Current
- CPHF (Children's Public Health Fund) Board of Directors, 2014 -Current
- MSCC (Mark Stebbins Community Center) Board of Directors 2023- Current
- Greater Manchester Chamber Board of Directors 2020-2025
- Bean Foundation Trustee, 2019-2024
- Board of Directors, NH Minority Health Coalition 1999-2002
- Medical Interpretation Advisory Board 2002-2008
- Chair, Data Subcommittee: NH Health & Equity Partnership, 2004-2015
- Diversity Task Force, State of NH DHHS 2002-2015
- Healthcare for the Homeless Advisory Board 2004-2012
- Volunteer: B.R.I.N.G. IT! Program (2009-2012)
- Adult Literacy Volunteer: 2009-2010
- Advisory Board: Nursing Diversity Pipeline (2001-2006)
- Advisory Committee: HPOP (Health Professionals Opportunities Project) (2010-2015)

**Interests and activities**

I enjoy tennis, kayaking, hiking, reading, gardening, traveling and family activities.

**References**


1. Gavin Muir, MD, CMO of Amoskeag Health (Colleague) (603) 935-5223
2. Greg White, CEO at Lamprey Health Care (Colleague) (603) 673-8873
3. Diane Fitzpatrick, CEO of Manchester Boys & Girls Club (Colleague) (603) 657-5233

# *Elizabeth (Betsy) Burtis*

[redacted]

## PROVEN LEADERSHIP

Results-oriented leader with an established record of building and nurturing strong teams and cross-disciplinary relationships. Creative and innovative thinker adept at managing projects from initiation to completion. Highly skilled in the design and implementation of new systems and processes and managing change efforts to promote organizational effectiveness and efficiency. Resourceful and persuasive self-starter with unquestioned integrity, enthusiasm, excellent judgment and the conviction to act decisively.

## AREAS OF EXCELLENCE

Leadership Development & Coaching . . . Collaborative & Strengths-Based Supervision . . . Planning & Project Management
Organizational and Individual Goal Alignment . . . Facilitation, Teaching and Training . . . Innovative Program Design

## PROFESSIONAL EXPERIENCE

**AMOSKEAG HEALTH**, Manchester, New Hampshire

***Chief Operating Officer*** – July 2019 – current
Served in a senior management position leading Advancement, Operations, Special Medical Programs, Behavioral Health, Social Services, and Strategic Initiatives for a 17,000 patient Federally Qualified Health Center. Partners with five department directors to guide the development, staff supervision, budget management, and evaluation of programs providing case management, behavioral health, health equity, school-based services, call center, interpretation, facilities, and medical records to a diverse patient population. Establishes and maintains relationships with community partners and funders.
***Key Contributions:***

- Established quality and productivity standards for behavioral health and social services.
- Developed and oversaw the organization's strategic planning process with the Director of Strategic Initiatives.
- Provided cross-functional leadership to organizational initiatives such as DEI, team huddles, new employee orientation, and leadership onboarding.
- Oversaw the identification, acquisition, and management of federal, state, city, and private philanthropic foundation grants.
- Identified a variety of billable care coordination and quality-related services that captured missed revenue.
- Designed and stewarded the rollout of a pilot Local Care Management process with Medicaid Managed Care Organizations.
- Led implementation, coordination and sustainability efforts for the Medicaid 1115 Waiver Program.
- Selected by Association of Clinicians for the Underserved to serve on the national Justice, Equity, Diversity and Inclusion (JEDI) committee.

***Practice Transformation Project Manager*** – January 2019 – June 2019
Responsible for the development of organizational processes and systems to support behavioral health and primary care integration under the New Hampshire Delivery System Reform Incentive Payment (DSRIP) / Medicaid 1115 Waiver Program. Ensured completion of required activities for the Integrated Delivery Network (IDN) project plan.

**AMERICAN RED CROSS,** Concord, New Hampshire

***Program Manager, Nurse Assistant Training*** – May 2017 – December 2018
Direct a team of twenty clinical instructors and administrative staff in the provision of high-quality nurse assistant education throughout the states of New Hampshire and Vermont. Market program and establish collaborations with employers and workforce development groups to meet the critical shortage of nursing assistants in the area.
***Key Contributions:***

- Secured five new contracts and partnerships with hospitals, long-term care facilities and high schools.
- Initiated organization-wide process improvement team for customer tracking procedures in Salesforce.
- Scored 95% manager effectiveness in employee engagement survey, exceeding organizational benchmark by seven points.
- Executed the successful recertification process with state boards of nursing and departments of education.
- Completed People Management Development Program (leadership development) curriculum.

**MANCHESTER COMMUNITY COLLEGE,** Manchester, New Hampshire

***Adjunct Faculty*** – March 2016 – June 2019
Teaching classroom-based, online and hybrid first year seminar course to new students. Developed course content and activities to support first-year student success and retention. Competency in building and maintaining coursework online learning software.

**ASCENTRIA CARE ALLIANCE,** Concord, New Hampshire

***Organizational Learning & Development Manager -*** December 2015 – May 2017
Generated new program for staff and organizational development for a 1300+ employee, multi-state nonprofit human services agency.
***Key Contributions:***

- Developed first organizational training plan to meet accreditation criteria for Council on Accreditation.
- Collaborated with senior leadership to design the first employee engagement survey and developed action plan for follow up on results.
- Created annual mandatory education process to address safety and compliance training gaps and meet accreditation standards.
- Adopted and implemented an e-learning system for all employees.
- Designed and delivered leadership training sessions.

***Program Manager, Health Profession Opportunity Project -*** 2011 to 2015
Built new federally funded healthcare workforce development program from the ground up. Led team of ten professionals in identifying, motivating, training and placing low-income, motivated individuals into health careers.
***Key Contributions:***

- Managed five-year $1.9 million federally funded grant and came in under budget each year.
- Directed employment program producing 88% job placement rate.
- Collaborated with State and Federal entities in administration of the federal grant: NH Office of Health Equity, US Department of Labor, NH Workforce Investment Board.
- Analyzed labor market information and trends to guide students in career choices and fill community healthcare employer needs.
- Identified marketing and recruitment opportunities and performed outreach to potential students and employers.

**TRAINING CONSULTANT,** Self-Employed, Derry, New Hampshire

***Independent Consultant -*** 2009 to 2011
Partnered with organizations and workplaces to impact positive change.

- New Hampshire Technical Institute, Concord, NH - delivered job search strategies and customer service workshops.
- New Hampshire Humanities Council, Concord, NH – facilitated ongoing community conversations about New Hampshire and immigration utilizing the Civic Reflections model of literature based civic dialogues.
- Tufts Medical Center Residency Program, Boston, MA – led cultural effectiveness workshops for new resident orientation.
- Caritas Norwood Hospital, Norwood, MA – consulted with Quality Management to design programming aimed at improving interdisciplinary teamwork and communication.

**SOUTHERN NEW HAMPSHIRE HEALTH SYSTEM,** Nashua, New Hampshire

***Manager, Training and Development, 2002-2009***
Designed and delivered comprehensive training and development programs across a 2000+ employee health system. Served as instructional designer, consultant, coach, and facilitator to senior leadership, departments, teams, and committees on topics such as leadership impact, conflict resolution, alignment with strategic organizational goals, effective communication and process improvement. Guided the organizational Cultural Effectiveness, Domestic Violence and Service Recovery Teams.
***Key Contributions:***

- Increased employee participation at in-house training programs by 30% annually.
- Improved training results and accountability by implementing post-training action plan and follow-up process.
- Implemented and managed annual safety education program resulting in 100% employee participation, exceeding the Joint Commission's requirements for compliance.
- Devised and delivered Process Improvement Studio Course, a hands-on series in which employees applied tools and techniques such as flowcharting, data collection and analysis, lean processes, and root cause analyses to processes in their own departments.
- Created and managed annual Quality Fair to celebrate and inspire broader interest in process improvement. Entries required to show results impacting organizational core values. Approximately 20 entries and 400 visitors each year.

***Associate Director, Foundation Medical Partners, 2001-2002***
Managed four family practice sites, analyzed and supervised operations of Institute for Health and Wellness (an integrated holistic health center), developed leadership development programs, recruited physicians, and served as project manager for electronic medical record selection process.

***Practice Manager, Foundation Medical Partners, 2000-2001***
Managed operations for three behavioral health practices. Selected, hired, and led 25 clinical and administrative staff. Developed and administered budgets. Planned and executed merger of two practices, which reduced overhead expenses and allowed the operation to provide a wider range of clinical services.

**CENTER FOR LIFE MANAGEMENT**, Derry, New Hampshire

***Director, Adult Outpatient Program, 1997-2000***
Promoted to this position to oversee operations for community behavioral health center serving adults and children. Selected, hired, and led a team of 15 clinical and administrative staff in three sites.

***Site Administrator, 1995-1997 & Office Manager, 1994-1995***
Directed administrative functions and managed facilities for two outpatient clinics; managed seven administrative staff. Enhanced patient co-pay collections, initiated patient intake and insurance verification process.

**EARLY CAREER, CURRY COLLEGE**

Higher education administrator managing student-housing program in progressive roles. Supervised professional and student staff, led judicial affairs program, taught first year seminar. Handpicked by senior leadership to head a student retention project.

## EDUCATION

**LINKAGE INCORPORATED, DEPAUL UNIVERSITY** | *Certificate in Organizational Development*
**THE UNIVERSITY OF VERMONT** | *Master of Education, Higher Education Administration*
**BOSTON UNIVERSITY** | *Bachelor of Arts, History*

### SELECTED TRAINING & CERTIFICATIONS

**CORPORATION FOR POSITIVE CHANGE** | *Foundations of Appreciative Inquiry (4 days)*
**INTERACTION INSTITUTE FOR SOCIAL CHANGE** | *The Masterful Trainer (2 days), Essential Facilitation (3 days), Facilitative Leadership (2 days)*
**AHA! PROCESS, INC.** | *Bridges Out of Poverty (2 days)*

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-02)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Archways | | 1.4. Grantee Address<br>5 Prospect Street, Tilton, NH 03276 | |
| 1.5 Grantee Phone #<br>603-520-7870 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$450,000 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Dr. Mark Watman 9/15/2026<br>211804009D1D415... | | 1.12. Name & Title of Grantee Signor 1<br>Dr. Mark Watman Vice President/COO | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox 9/16/2026<br>ED9D05B04C63442... | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino Assistant Attorney General, On: 9/18/2026<br>748734844941480... | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").



Grantee Initials Initial MW

Date 9/15/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Initial

Grantee Initials MN

Date 9/15/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials Initial MN

Date 9/15/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

1.6 Paragraph 17, Insurance, is amended by adding subparagraph 17.1.3 as follows:

17.1.3. Automobile liability insurance in amounts not less than $500,000 to include bodily injury and property damage to one person for any one accident, and $750,000, for bodily injury and property damage to two or more persons for any one accident, including coverage for all owned, hired, or non-owned vehicles, as applicable.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure Priority 1 services are available in Concord, Penacook, Franklin, Tilton, and Laconia, and Priority 4 services are available in Tilton, Concord, Franklin, and Plymouth.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priorities, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 1: Expand prevention and family strengthening services for older adults, including, but not limited to:

1.5.1.1. Supporting evidence-based and/or evidence-informed primary, secondary, and tertiary prevention programs and services, including efforts to:

1.5.1.1.1. Promote healthy lifestyles, reduce isolation, build skills and resilience and facilitate community-based prevention efforts particularly for older adults; and

1.5.1.1.2. Providing support for public and non-public school programs and services for students with OUD and any cooccurring SUD/MH issues or who have been affected by OUD and any co-occurring SUD/MH issues within their family.

1.5.1.2. Supporting family strengthening programs for children, youth and families impacted by OUD/SUD including kinship caregivers and foster parents.

1.5.2. Priority 4: Provide or support transportation to treatment or recovery programs.

1.5.2.1. Qualifying Projects under this Priority may include capital purchases to provide or support transportation to treatment or recovery programs. Qualifying Projects do not include ongoing services.

1.6. Priority 1

1.6.1. The Grantee must implement the Archways Senior Outreach and Family Impact Prevention Initiative (the Initiative), an evidence-informed prevention and family strengthening initiative focused on older adults, grandparents, kinship caregivers, and family members affected by OUD/SUD. The Grantee must ensure the Initiative:

1.6.1.1. Includes a structured identification, engagement, and referral model for individuals screened:

1.6.1.1.1. Across existing referral streams, such as Department of Corrections/reentry, community corrections, youth programming, kinship/family services, and other Grantee referrals; and

1.6.1.1.2. At senior centers across the Grantee's service area as described in Section 1.2.;

1.6.1.2. Implements a brief, voluntary, strengths-based family-impact screening to identify family members, especially older adults, grandparents, and caregivers, who are affected by OUD/SUD;

1.6.1.3. Ensures the screening identified in Section 1.6.1.2. is incorporated into appropriate points of contact, including intake, case management, reentry planning, youth/family programming, kinship navigation, and follow-up conversations;

1.6.1.4. Offers monthly Lunch and Learn sessions at the area senior centers on a rotating basis, including, but not limited to the following topics:

1.6.1.4.1. Understanding substance use and recovery without shame or stigma.

1.6.1.4.2. How to support an adult child or grandchild without losing yourself.

1.6.1.4.3. Grandparents and kinship caregivers: rights, resources, and support.

1.6.1.4.4. Reentry, recovery, and family stress.

1.6.1.4.5. Warning signs, prevention, and when to seek help.

1.6.1.4.6. Building resilience and reducing isolation.

1.6.1.4.7. Communication tools for difficult family conversations.

1.6.1.4.8. Navigating treatment, recovery, legal, and family support systems.

1.6.1.4.9. Self-care for caregivers and older adults impacted by family crisis; and

1.6.1.5. Provides prevention education, family support, recovery information, resource connections and warm referrals to appropriate services.

1.7. Priority 4

1.7.1. The Grantee must:

1.7.1.1. Purchase three (3) certified used, commercial, handicap accessible vans for the Recovery Community Organization (RCO) centers located in Concord, Franklin, and Plymouth in Year 1; and

1.7.1.2. Replace the van at the RCO located in Tilton by purchasing one (1) certified used, commercial, handicap accessible van in Year 2.

1.7.2. The Grantee must ensure that transportation services:

1.7.2.1. Support access to treatment and recovery programs; and

1.7.2.2. Are provided at no cost to individuals in need of services.

1.7.3. The Grantee must implement fleet management activities to maintain safe and reliable transportation services, including, but not limited to:

1.7.3.1. Establishing center-level vehicle coordination procedures.

1.7.3.2. Scheduling workflows.

1.7.3.3. Implementing documentation systems.

1.7.3.4. Overseeing driver approval processes.

1.7.3.5. Conducting routine and preventive maintenance including oil changes, tire rotations, brake inspections, seasonal servicing, and other scheduled maintenance.

1.7.3.6. Ensuring vehicle safety and emergency supply kits are stocked at all times with the following items at a minimum:

1.7.3.6.1. First aid supplies;

1.7.3.6.2. Naloxone;

1.7.3.6.3. Emergency blankets;

1.7.3.6.4. Ice scrapers;

1.7.3.6.5. Basic roadside safety tools;

1.7.3.6.6. Fire extinguishers;

1.7.3.6.7. Spill cleanup supplies; and

1.7.3.6.8. Other items needed to support safe vehicle operation.

1.7.3.7. Monitoring vehicle use, mileage and condition.

1.7.3.8. Ensuring compliance with all applicable state and federal laws and regulations governing the provision and safety of transportation services.

1.8. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.9. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.10. The Grantee must participate in operational site reviews on a schedule provided by the Department. All deliverables, programs, and activities must be subject to review during this time. The Grantee must:

1.10.1. Ensure the Department has access sufficient for monitoring of Agreement compliance requirements; and

1.10.2. Ensure the Department is provided with access that includes but is not limited to:

1.10.2.1. Data.

1.10.2.2. Financial records.

1.10.2.3. Scheduled access to Grantee work sites, locations, work spaces and associated facilities.

1.10.2.4. Scheduled access to Grantee principals and staff.

1.11. Reporting

1.11.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.11.1.1. The name, mailing address, and physical address of the Grantee;

1.11.1.2. The time period covered by the report;

1.11.1.3. The date the report was prepared;

1.11.1.4. A detailed account of funding spent on approved uses;

1.11.1.5. The number of individuals served;

1.11.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.11.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.11.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.12. Additional Requirements

1.12.1. Background Checks

1.12.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.12.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.12.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.12.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.12.2. Confidential Data

1.12.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.12.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.12.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.12.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.12.2.4.1. How PII is gathered and stored;

1.12.2.4.2. Who will have access to PII;

1.12.2.4.3. How PII will be used in the system;

1.12.2.4.4. How individual consent will be achieved and revoked; and

1.12.2.4.5. Privacy practices.

1.12.2.5. The Department may conduct follow-up PIAs in the event of:

1.12.2.5.1. Significant process changes; and/or

1.12.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

## 4. Records

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as

are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to

which exception has been taken, or which have been disallowed because of such an exception.

9. Property Standards

9.1. Insurance coverage.

9.1.1. The Grantee shall, at a minimum, provide the equivalent insurance coverage for equipment acquired or improved in whole or in part with State funds under this Agreement as the Grantee provides to equipment the Grantee owns outside of this Agreement.

9.2. Equipment.

9.2.1. Equipment means tangible personal property (including, but not limited to motor vehicles and information technology systems) purchased in whole or in part with State funds and that has a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds $5,000.

9.2.2. Subject to the obligations and conditions set forth in this section, title to equipment acquired with State funds will vest upon acquisition in the Grantee subject to the following conditions:

9.2.2.1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

9.2.2.2. Not encumber the property without approval of the State.

9.2.2.3. Use and dispose of the property in accordance with Paragraph 9.2.3. and Paragraph 9.2.5.

9.2.3. Use.

9.2.3.1. Equipment must be used by the Grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by State funds, and the Grantee must not encumber the equipment without prior approval of the State. When no longer needed for the original program or project, the equipment may be used in other activities funded by the State.

9.2.3.2. During the time that equipment is used on the project or program for which it was acquired, the Grantee must also make equipment available for use on other projects or programs currently or previously

supported by the State, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the State that financed the equipment. Use for non-State-funded programs or projects is also permissible with approval from the State.

9.2.3.3. When acquiring replacement equipment, the Grantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

9.2.4. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with State funding, until disposition takes place will, as a minimum, meet the following requirements:

9.2.4.1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost of the property, percentage of State participation in the project costs for the Agreement under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

9.2.4.2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

9.2.4.3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

9.2.4.4. Adequate maintenance procedures must be developed to keep the property in good condition.

9.2.4.5. If the Grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

9.2.5. Disposition. When original or replacement equipment acquired with State funds is no longer needed for the original project or program or for other activities currently or previously supported

by the State, except as otherwise provided by State statutes or in this Agreement, the Grantee must request disposition instructions from the State. Disposition of the equipment will be made as follows:

9.2.5.1. Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the State.

9.2.5.2. Items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the Grantee or sold. The State is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the State's percentage of participation in the cost of the original purchase. If the equipment is sold, the State may permit the Grantee to deduct and retain from the State's share $500 or ten (10) percent of the proceeds, whichever is less, for its selling and handling expenses.

9.2.5.3. The Grantee may transfer title to the property to an eligible third party provided that, in such cases, the Grantee must be entitled to compensation for its attributable percentage of the current fair market value of the property.

9.2.5.4. In cases where the Grantee fails to take appropriate disposition actions, the State may direct the Grantee to take disposition actions.

10. Property Relationship and Liens

10.1. Equipment and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Grantee for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Grantee to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with State funds and that use and disposition conditions apply to the property.

Exhibit C-1 Budget

| New Hampshire Department of Health and Human Services | | | | |
|---|---|---|---|---|
| **Contractor Name:** | *Archways* | | | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | | | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | | | |
| **Indirect Cost Rate (if applicable)** | 15.00% | | | |

| **Line Item** | **Program Cost - Priority 1 Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Priority 1 Funded by DHHS - 7/1/27-6/30/28** | **Program Cost - Priority 4 Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Priority 4 Funded by DHHS - 7/1/27-6/30/28** |
|---|---|---|---|---|
| 1. Salary & Wages | $54,314 | $55,380 | $20,446 | $6,892 |
| 2. Fringe Benefits | $14,122 | $14,398 | $5,317 | $1,792 |
| 3. Consultants | $0 | $0 | $0 | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 | $120,000 | $40,000 |
| 5.(a) Supplies - Educational | $3,000 | $3,000 | $0 | $0 |
| 5.(b) Supplies - Lab | $0 | $0 | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 | $0 | $0 |
| 5.(e) Supplies - Office | $0 | $0 | $0 | $0 |
| 6. Travel | $4,000 | $4,000 | $0 | $0 |
| 7. Software | $0 | $0 | $0 | $0 |
| 8. (a) Other - Marketing/Communications | $8,350 | $8,350 | $0 | $0 |
| 8. (b) Other - Education and Training | $1,000 | $1,000 | $0 | $0 |
| 8. (c) Other - Other (specify below) | $0 | $0 | $0 | $0 |
| *Other - CLAS, Translation, Interpretation & Accessibility* | $1,500 | $1,500 | $0 | $0 |
| *Other - Vehicle Insurance & Registration* | $0 | $0 | $19,000 | $6,500 |
| *Other - Vehicle Maintenance* | $0 | $0 | $7,000 | $3,750 |
| *Other - Vehicle Fleet Management* | $0 | $0 | $3,500 | $2,000 |
| *Other - Vehicle Safety and Emergency Supply Kits* | $0 | $0 | $1,500 | $564 |
| 9. Subrecipient Contracts | $0 | $0 | $0 | $0 |
| Total Direct Costs | $86,286 | $87,628 | $176,763 | $61,498 |
| Total Indirect Costs | $12,942 | $13,144 | $8,514 | $3,225 |
| ***Subtotals*** | $99,228 | $100,772 | $185,277 | $64,723 |
| | | | **TOTAL** | **$ 450,000** |

Initial

Contractor Initials: MW

Date: 9/15/2026

Docusign Envelope ID: C7E80C37-D942-8CA0-83F0-56BA97DA3480



# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Docusign Envelope ID: C7E80C37-D942-8CA0-83F0-56BA97DA3480

# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that ARCHWAYS is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 09, 2015. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **733566**

Certificate Number: **0007913008**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 21st day of April A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: C7E80C37-D942-8CA0-83F0-56BA97DA3480

# CERTIFICATE OF AUTHORITY

I, Brad Davis, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Archways.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on October 9, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That Dr. Mark Watman, Vice President & Chief Operating Officer (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Archways to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 8/27/2026

Signed by:
Brad Davis
E754F9AE72DC447...

Signature of Elected Officer
Name: Brad Davis
Title: Archways Board President

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GREATIL-01 LCOONEY

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 9/15/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

PRODUCER
A W Frost Agency, Inc.
354 Central Street
Franklin, NH 03235

CONTACT NAME:
PHONE (A/C, No, Ext): (603) 934-3319 FAX (A/C, No): (603) 934-7227
E-MAIL ADDRESS:

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Mount Vernon Fire Insurance | |
| INSURER B : United Financial Casualty Co. | 11770 |
| INSURER C : Wesco Insurance Company | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

INSURED
Archways
5 Prospect St
Tilton, NH 03276

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY | | | | | | EACH OCCURRENCE | $ 1,000,000 |
| | CLAIMS-MADE / X OCCUR | | | NPP2567856H | 2/1/2026 | 2/1/2027 | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | X POLICY / PRO-JECT / LOC | | | | | | PRODUCTS - COMP/OP AGG | $ 3,000,000 |
| | OTHER: | | | | | | | $ |
| B | AUTOMOBILE LIABILITY | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ 1,000,000 |
| | ANY AUTO | | | 00943918 | 7/27/2026 | 1/27/2027 | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / X SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | UMBRELLA LIAB / OCCUR | | | | | | EACH OCCURRENCE | $ |
| | EXCESS LIAB / CLAIMS-MADE | | | | | | AGGREGATE | $ |
| | DED / RETENTION $ | | | | | | | $ |
| C | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY | | | | | | PER STATUTE / OTH-ER | |
| | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N | N / A | | WWC3846252 | 4/2/2026 | 4/2/2027 | E.L. EACH ACCIDENT | $ 100,000 |
| | If yes, describe under DESCRIPTION OF OPERATIONS below | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 100,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 500,000 |
| A | Professional Liab | | | NPP2567856H | 2/1/2026 | 2/1/2027 | per occurrence | 1,000,000 |
| A | Professional Liab. | | | NPP2567856H | 2/1/2026 | 2/1/2027 | aggregate | 3,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**CERTIFICATE HOLDER**

State of New Hampshire
Department of Health & Human Services
129 Pleasant St
Concord, NH 03301

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
Lori A. Cooney


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# NONPROFIT COVER SHEET

**A. Entity Name: Archways**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Elias Ashooh / 603-520-3994 / eashooh@archwaysnh.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Mark Watman Title: Vice Mark Watman President / COO

Signature: Mark Watman

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Brad Davis (President)** | Davis Hunt Law |
| **Andrea Jergensen (Secretary)** | Greater Manchester Mental Health Center |
| **Donna Toomey** | HealthApply |
| **Stephanie Wolff** | Franklin School District |
| **Lindy Keller** | Retired – NH DHHS Bureau of Drug and Alcohol Services |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

**D. List Key Personnel (**Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Michelle Lennon** | President | $112,270 | $0 |
| **Dr. Mark Watman** | Vice President | $92,700 | $0 |
| | | | |
| | | | |
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| | | | |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 30756 | Archways | 5 Prospect Street | Tilton | NH | 03276 | G | 11/15/2026 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

Docusign Envelope ID: 3F76CC7A-4C1D-88E8-8238-F5AB92B93F8E

**Archways Community Resource Centers - Tilton, Franklin, Concord, Plymouth**

**MISSION:** To strengthen and empower families and the Archways Community Resource Center communities by promoting health, well-being, and self-sufficiency through positive relationships, support, collaboration, and education.

**VISION:** To be a Community Resource Center of Quality, certified by the Council on Accreditation of Peer Recovery Support Services and the National Standards of Quality for Family Resource Centers… a place where all community members feel welcomed to ask questions and find connections to information and resources that strengthen and empower the people of our community.

Financial Statements

# ARCHWAYS

## FOR THE SIX MONTHS ENDED JUNE 30, 2025
## AND
## INDEPENDENT AUDITORS' REPORT

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

# ARCHWAYS

## FINANCIAL STATEMENTS

## FOR THE SIX MONTHS ENDED JUNE 30, 2025

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

# INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Archways

## Opinion

We have audited the accompanying financial statements of Archways (a New Hampshire nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the six-month period then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Archways as of June 30, 2025, and the changes in its net assets and its cash flows for the six-month period then ended in accordance with accounting principles generally accepted in the United States of America.

## Emphasis of Matter – Change in Fiscal Year-End

As discussed in Note 1 to the financial statements, during 2025 the Organization changed its fiscal year-end from December 31 to June 30. The financial statements for the six-month period ended June 30, 2025, are therefore not directly comparable to those for the year ended December 31, 2024. Our opinion is not modified with respect to this matter.

## Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Archways and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Archways' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Archways' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Archways' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Leone, McDonnell + Roberts
Professional Association

Wolfeboro, New Hampshire
February 2, 2026

**ARCHWAYS**

**STATEMENT OF FINANCIAL POSITION**
**AS OF JUNE 30, 2025**

**ASSETS**

| | |
|---|---|
| **CURRENT ASSETS** | |
| Cash and cash equivalents | $ 290,152 |
| Grants and contracts receivable | 616,755 |
| Accounts receivable | 4,473 |
| Prepaid expenses | 48,935 |
| Total current assets | 960,315 |
| **PROPERTY** | |
| Land | 150,700 |
| Building and improvements | 581,351 |
| Leasehold improvements | 73,209 |
| Equipment, vehicles, and fixtures | 96,046 |
| Construction in progress | 80,214 |
| Total property and equipment | 981,520 |
| Less accumulated depreciation | (192,915) |
| Property, net | 788,605 |
| **OTHER ASSETS** | |
| Long-term grants and contracts receivable, net of current | 100,000 |
| Deposits | 3,800 |
| Right-of-use asset, net | 99,089 |
| Total other assets | 202,889 |
| **TOTAL ASSETS** | $ 1,951,809 |

**LIABILITIES AND NET ASSETS**

| | |
|---|---|
| **CURRENT LIABILITIES** | |
| Accounts payable and accrued expenses | $ 176,718 |
| Accrued payroll and related liabilities | 95,860 |
| Current portion of notes payable | 42,610 |
| Current portion of operating lease liability | 47,159 |
| Other liabilities | 25,000 |
| Total current liabilities | 387,347 |
| **OTHER LIABILITIES** | |
| Notes payable, net of current portion shown above | 329,616 |
| Operating lease liability, net of current portion shown above | 53,397 |
| Total other liabilities | 383,013 |
| Total liabilities | 770,360 |
| **NET ASSETS** | |
| Without donor restrictions | |
| Undesignated | 962,096 |
| Board designated | 10,000 |
| Total net assets without donor restrictions | 972,096 |
| With donor restrictions | |
| Purpose restrictions | 209,353 |
| Total net assets | 1,181,449 |
| **TOTAL LIABILITIES AND NET ASSETS** | $ 1,951,809 |

**See Notes to Financial Statements**

**ARCHWAYS**

**STATEMENT OF ACTIVITIES**
**FOR THE SIX MONTHS ENDED JUNE 30, 2025**

| | |
|---|---|
| **CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS** | |
| **REVENUE AND SUPPORT** | |
| Government grants and contracts | $ 1,294,461 |
| Contributions | 7,058 |
| Recovery coaching | 23,495 |
| Rental income | 15,859 |
| Other income | 2,543 |
| Net assets released from restrictions | 138,537 |
| Total revenue and support without donor restrictions | 1,481,953 |
| **EXPENSES** | |
| **Program services** | |
| Peer recovery and support | 996,902 |
| Family support and parent education | 273,202 |
| Forever hope training center | 50,200 |
| Total program services | 1,320,304 |
| **Supporting activities** | |
| Management and general | 100,964 |
| Total expenses | 1,421,268 |
| **CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS** | 60,685 |
| **CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS** | |
| Government grants and contracts | 77,666 |
| Net assets released from restrictions | (138,537) |
| **CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS** | (60,871) |
| **CHANGE IN NET ASSETS** | (186) |
| **NET ASSETS, BEGINNING OF YEAR** | 1,181,635 |
| **NET ASSETS, END OF YEAR** | $ 1,181,449 |

**See Notes to Financial Statements**

**ARCHWAYS**

**STATEMENT OF FUNCTIONAL EXPENSES**
**FOR THE SIX MONTHS ENDED JUNE 30, 2025**

| | Program Services | | | | | |
|---|---|---|---|---|---|---|
| | Peer Recovery Support | Family Support and Parent Education | Forever Hope Training Center | Total Program Services | Management and General | Total |
| Personnel | $ 559,957 | $ 227,721 | $ - | $ 787,678 | $ 76,715 | $ 864,393 |
| Contract labor | 160,756 | 400 | 50,000 | 211,156 | 1,667 | 212,823 |
| Occupancy | 144,704 | - | - | 144,704 | 5,216 | 149,920 |
| Office Supplies | 57,579 | 1,123 | - | 58,702 | 5,542 | 64,244 |
| Program supplies | 21,800 | 30,416 | 200 | 52,416 | 1,322 | 53,738 |
| Travel | 13,980 | 5,489 | - | 19,469 | 724 | 20,193 |
| Staff training | 7,704 | 3,614 | - | 11,318 | 1,990 | 13,308 |
| Communications | 12,378 | 150 | - | 12,528 | 92 | 12,620 |
| Insurance | 4,291 | 1,452 | - | 5,743 | 5,668 | 11,411 |
| Other expenses | 13,753 | 2,837 | - | 16,590 | 2,028 | 18,618 |
| Total functional expenses | $ 996,902 | $ 273,202 | $ 50,200 | $ 1,320,304 | $ 100,964 | $ 1,421,268 |

**See Notes to Financial Statements**

**ARCHWAYS**

**STATEMENT OF CASH FLOWS**
**FOR THE SIX MONTHS ENDED JUNE 30, 2025**

| | |
|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | |
| Change in net assets | $ (186) |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | |
| Depreciation | 40,628 |
| Change in carrying amount of right-of-use assets | 22,624 |
| Changes in operating assets and liabilities: | |
| Grants and contracts receivable | (210,949) |
| Accounts receivable | (2,736) |
| Prepaid expenses | (24,057) |
| Accounts payable | 143,279 |
| Accrued payroll and related liabilities | 41,923 |
| Other liabilities | 21,039 |
| Operating lease liability | (21,824) |
| **NET CASH PROVIDED BY OPERATING ACTIVITIES** | 9,741 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | |
| Purchase of property | (90,133) |
| **NET CASH USED IN INVESTING ACTIVITIES** | (90,133) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | |
| Repayments on notes payable | (117,497) |
| **NET CASH USED IN FINANCING ACTIVITIES** | (117,497) |
| **NET DECREASE IN CASH AND EQUIVALENTS** | (197,889) |
| **CASH AND EQUIVALENTS, BEGINNING OF YEAR** | 488,041 |
| **CASH AND EQUIVALENTS, END OF YEAR** | $ 290,152 |
| **SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:** | |
| Cash paid for interest | $ 12,017 |
| Operating cash outflows from operating leases | $ 24,000 |

**See Notes to Financial Statements**

## 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Organization

Archways (the Organization), a New Hampshire nonprofit corporation, was organized in 2015 and is dedicated to strengthening and empowering families and the community by promoting health, well-being, and self-sufficiency through positive relationships, support, collaboration and education.

The Organization operates the following programs:

*Peer Recovery Support* – Programs of peer recovery support are intended to help individuals and families initiate and sustain recovery from problematic alcohol and drug use. These include comprehensive coaching, telephone support, a fitness program, cafes which promote healthy social connection and positive, generative discussion of topics to support recovery, benefit navigation, healthcare navigation, and more.

*Family Support and Parent Education* – Family support services include comprehensive family support home visiting, a caregiver and child playgroup, kinship family support both center-based and home visiting, and parent cafes to promote healthy social connection. Family support services promote protective factors for families: Parental resilience, Healthy Social Connection, Concrete Supports in Times of Need, Knowledge of Childhood Development, and Social-Emotional Competence of Children. These are considered primary prevention techniques to reduce child abuse and neglect and promote family strengthening and self-sufficiency. Parent education includes multiple curriculum delivery to parents and kinship caregivers including: Parenting the Second Time Around, Active Parenting Birth to 5, Active Parenting of Teens, Nurturing Skills, Parenting Journey in Recovery, Positive Solutions for Families. Parent education classes are structured evidence based experiences for parents and caregivers that promote skills to enhance the protective factors for family support and strengthening.

*Forever Hope Training Center* – Our training program is dedicated to high quality training for the field of peer recovery support services and family support services. We offer the CEU approved trainings of the Art & Science of Peer Recovery Support, the Art & Science of Ethical Considerations for Peer Support Work, Suicide Prevention, HIV/AID/HEP Prevention, Co-Occurring Disorders for Peer Support Workers, Supporting Families Affected by Opioid Use Disorder and more.

### Change in Fiscal Year-End

During 2025, the Organization changed its fiscal year-end from December 31 to June 30 to better align its reporting period with the grant cycles of its major funding sources. Accordingly, these financial statements present the financial position and activities of the Organization for the six-month transition period ended June 30, 2025. The results of operations for this period are not necessarily indicative of those expected for a full fiscal year.

## Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Support is recorded when received or pledged. Revenue is recorded when services are rendered. Expenses are recorded when the obligation is incurred.

## Basis of Presentation

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

> *Net assets without donor restrictions* – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of management and the Board of Directors.
>
> *Net assets with donor restrictions* – Net assets subject to donor or certain grantor imposed restrictions. Some donor imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

## Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash and cash equivalents consists of demand deposits, cash on hand, restricted cash, and all highly liquid investments with a maturity of 90 days or less.

As presented on the Statement of Financial Position:

| | |
|---|---|
| Cash | $ 290,152 |

## Accounts Receivable

The Organization utilizes the allowance method of accounting for bad debts. No allowance was determined to be necessary as of June 30, 2025. The allowance is based on past historical experience and management review of specific accounts. The Organization has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral.

## Grant and Contracts Receivable

Grant and contracts receivables are recorded when the Organization has met all applicable eligibility requirements, and the revenue is considered realizable. Receivables are stated at the amount management expects to collect from grantors. The Organization uses the allowance method for accounting for bad debts. No allowance has been recorded as of June 30, 2025, because management of the Organization believes that all outstanding receivables are fully collectible.

## Property

Property is stated at cost. Donated property is recorded at fair value determined as of the date of the donation. The Organization's policy is to capitalize expenditures for equipment and major improvements with a cost in excess of $3,000 and to charge to operations currently for expenditures which do not extend the lives of related assets in the period incurred. Depreciation is computed using the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

| | |
|---|---|
| Leasehold improvements | 3 years |
| Buildings and improvements | 25 years |
| Equipment, vehicles, and fixtures | 5 - 7 years |

Depreciation expense was $40,628 and for the six months ended June 30, 2025.

## Leases

The Organization leases office space (operating lease) in Concord, New Hampshire. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and an operating lease liability on the balance sheet. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of the future minimum lease payments over the lease term. If the operating leases do not provide an implicit interest rate, the Organization uses the risk-free rate at the lease commencement

date in determining the present value of lease payments. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

The Organization has elected the short-term lease exemption under ASC 842 for leases with terms of 12 months or less. Accordingly, right-of-use assets and lease liabilities are not recognized for these leases, and related lease payments are recognized as expense on a straight-line basis over the lease term.

**Compensated Absences**

All employees of the Organization working 20 hours or more earn paid time off. A maximum of 25 days may be earned based on years of service. Employees may carry over up to 25 days from one calendar year to the next. Upon termination of employment up to 5 days of accrued and unused personal time off is paid to employees.

**Deferred Revenue**

Deferred revenue represents fees for various programs collected in advance of services to be rendered.

**Revenue Recognition**

In May of 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606).* This ASU is a comprehensive revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods or services. Contracts and transactions with customers predominantly contain a single performance obligation.

The Organization recognizes revenue from contracts with customers in the form of charges for recovery coach sessions when those services are provided to an individual. There was no beginning or ending balances of receivables, contract assets or contract liabilities for the year ended June 30, 2025.

*Recovery Coach Sessions*

Charges for recovery coach sessions are invoiced monthly. Charges are based on the type of service provided, and do not incorporate variable consideration. The Organization recognizes revenue for recovery coach sessions at the point in time when services are provided. The Organization recognizes a receivable for services provided in advance of payment being received.

**Contributions and Grants**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/of nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When

a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, which are provided by the individuals possessing those skills, and would typically need to be purchased if not provided by donations, are recorded at their fair values in the period received.

The Organization also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue without donor restrictions when the Organization has met those performance requirements or incurred expenditures in compliance with the specific contract or grant provisions. Amounts received prior to meeting performance requirements or incurring qualifying expenditures are reported as either advances from grantors or revenue with donor restrictions, dependent upon contribution terms and conditions. Amounts not yet received, but already awarded, are recorded as grants and contracts receivable.

## Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Directly identifiable expenses are charged entirely to the program or supporting service benefited. Certain indirect costs have been allocated among the programs and supporting services benefited based on estimates of time and effort.

## Income Taxes

The Organization has received a determination letter from the Internal Revenue Service stating that it qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code for any exempt function income. In addition, the Organization is not subject to state income taxes. Accordingly, no provision has been made for Federal or State income taxes.

FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Organization to report uncertain tax positions for financial reporting purposes. The Organization had no uncertain tax positions as of June 30, 2025 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements for the six months ended June 30, 2025.

**Fair Value of Financial Instruments**

Cash and equivalents, grants and contracts receivable, accounts payable and accrued expenses are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

## 2. LIQUIDITY AND AVAILABILITY

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds.

The following table reflects the Organization's financial assets as of June 30, 2025, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. In the event the need arises to utilize the board designated funds for liquidity purposes, the reserves could be drawn upon through approval by the Board of Directors.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use and internal board designations, within one year of the statement of financial position date, comprise the following:

| | |
|---|---|
| Cash and cash equivalents | $ 290,152 |
| Grants and contracts receivable | 616,755 |
| Accounts receivable | 4,473 |
| Total financial assets | 911,380 |
| Less amounts not available to be used within one year: | |
| Board designated operating reserve | (10,000) |
| Net assets with donor restrictions | (209,353) |
| Financial assets available to meet cash needs for general expenditures within twelve months | $ 692,027 |

## 3. GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable as of June 30, 2025 consisted of the following:

| | |
|---|---|
| NH Charitable Foundation | $ 150,000 |
| Lakes Region ACERT | 1,928 |
| Glencliff | 231 |
| Harbor Care | 384,702 |
| Healthfirst Family Health Center | 16,293 |
| NH Children's Trust | 50,900 |
| Recovery Friendly Workplace NH | 10,040 |
| SAMHSA | 39,387 |
| NH Department of Health and Human Services | 40,118 |
| UNH Institute of Disability | 23,156 |
| Grants and contract receivable | $ 716,755 |

Grants and contracts receivable are due as follows:

| | |
|---|---|
| In less than one year | $ 616,755 |
| Over one year | 100,000 |
| Gross grants and contracts receivable | $ 716,755 |

These receivables are recorded at their face amounts rather than being reduced to their net present values because the amount of the discount would be immaterial to the financial statements.

## 4. NOTES PAYABLE

The Organization's obligations under notes payable consist of the following as of June 30, 2025:

| | |
|---|---|
| Note payable, due in monthly installments of $1,279, including interest at 4.75% through June 7, 2025. Variable interest rate thereafter, based on Federal Home Loan Bank 5 Year Classic Advance Rule plus 2.50%. Balloon payment for unpaid principal and interest due May 7, 2040. The note is collateralized by real estate. | $ 63,730 |
| Note payable, due in monthly installments of $3,853, including interest at a fixed rate of 5.5%. Any unpaid principal and interest is due November 1, 2033. The note is collateralized by real estate. | 308,496 |
| | 372,226 |
| Less current portion due within one year | (42,610) |
| Total long-term debt | $ 329,616 |

Future maturities of notes payable as of June 30, 2025 are as follows:

| Year Ending June 30 | Amount |
|---|---|
| 2026 | $ 42,610 |
| 2027 | 44,914 |
| 2028 | 47,345 |
| 2029 | 49,906 |
| 2030 | 46,938 |
| Thereafter | 140,513 |
| | $ 372,226 |

## 5. NET ASSETS

Net assets with donor restrictions were as follows for the year ended June 30, 2025:

| | |
|---|---|
| Special Purpose Restrictions: | |
| Speare Memorial Hospital | $ 903 |
| Trestle funds | 26,569 |
| Greater Lakes Children's Auction | 18,000 |
| Concord Hospital | 4,996 |
| Family Ties Inside & Out | 8,885 |
| Time Restrictions: | |
| NH Charitable Foundation | 150,000 |
| Total net assets with donor restrictions | $ 209,353 |

Net assets without donor restrictions for the years ended June 30, 2025 were as follows:

| | |
|---|---|
| Undesignated | $ 962,096 |
| Board designated | 10,000 |
| Total net assets without donor restrictions | $ 972,096 |

Net assets released from net assets with donor restrictions are as follows:

| | |
|---|---|
| Special Purpose Restrictions: | |
| Speare Memorial Hospital | $ 4,535 |
| Trestle funds | 19,630 |
| Greater Lakes Children's Auction | 2,000 |
| Concord Hospital | 2,504 |
| Family Ties Inside & Out | 2,836 |
| Linden Family Threads | 32,032 |
| NHTAC | 25,000 |
| Time Restrictions: | |
| NH Charitable Foundation | 50,000 |
| Total net assets released | $ 138,537 |

## 6. OPERATING LEASES

During June 2024, the Organization entered into a lease agreement for office space located in Concord, New Hampshire August 2024 through July 2027. Payments under the terms of the agreement are $4,000 per month for the first year and $4,200 for the remainder of the lease. Lease options that the Organization believes are reasonably certain to exercise are included in the measurement of the lease assets and liabilities. The lease term is used for the amortization life of the lease asset. The terms of the lease are through July 2027. The Organization has measured the lease liability using the risk free rate of 3.84% as of the effective date of the lease.

The maturities of the lease liability as of June 30, 2025 were as follows:

| Year Ending June 30 | Amount |
|---|---|
| 2026 | $ 50,200 |
| 2027 | 50,400 |
| 2028 | 4,200 |
| Total lease payments | 104,800 |
| Less interest | (4,244) |
| Present value of lease liability | $ 100,556 |

Total operating lease expense included in program services and management and general expenses was $24,000 for the six months ended as of June 30, 2025.

## 7. RENTAL INCOME

The Organization leases and subleases office space to independent organizations from its Franklin and Concord locations. The office space leases do not transfer ownership of the leased assets and do not provide an option for the lessees to purchase the assets. The office space leases are operating lease agreements with terms 12 months or fewer. Each lease agreement contains an option to extend for an additional 12-month term, with a total of four option terms. These agreements are cancelable at any time during the term, provided there is 90-days' notice given.

Cash receipts from operating leases are classified within cash flows from operating activities. For the six months ended June 30, 2025, the Organization recognized sublease income of $15,819, which is included in rental income on the statement of activities.

The following is an analysis of the carrying amounts of underlying assets related to operating leases:

| | |
|---|---|
| Buildings and improvements | $ 304,351 |
| Less: accumulated depreciation | 52,173 |
| Total cost, net | $ 252,178 |

## 8. CONTINGENCIES

The Organization participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of additional expenses which may be disallowed by the granting agency cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

## 9. CONCENTRATION OF CREDIT RISK

The Organization maintains bank deposits at local financial institutions located in New Hampshire. The Organization's demand deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of $250,000. As of June 30, 2025 $35,606 of the Organization's cash was uninsured.

## 10. RETIREMENT PLAN

During 2025, the Organization established a defined contribution retirement plan under Section 403(b) of the Internal Revenue Code. Eligible employees may make voluntary contributions to the plan up to the limits permitted by the Internal Revenue Code. The Organization provides a 100% match up to 3% of employee compensation contributed and 50% match up to 5% of compensation contributed. The Organization's contributions are funded currently and are fully vested when made. Contributions to the plan totaled $11,950 for the year ended June 30, 2025.

## 11. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through February 2, 2026, the date the June 30, 2025 financial statements were available for issuance.

**Michelle J. Lennon**

**Education**

BA History, Minor in Womens' Studies- University of Massachusetts, Dartmouth, MA 1988-1992

MA Ministry Evangelical Theological Seminary, Orlando, FL 2014-2016 (focus on social justice/missions)

Certified Recovery Support Worker, with Supervision Certification License #0103

Yale School of Management, Women's Leadership Program 2021

**Work Experience Since 2015**

**Executive Director of the Greater Tilton Area Family Resource Center, Tilton & Franklin RCOs (Current onsite co-manager of the Franklin RCO)**

- Founding Director of both the Tilton Area RCO and Franklin Area RCO
- Led the foundation of the centers from hosting community conversations, to fundraising, to designation as one of the 'most ready' organizations to deliver peer recovery support services, to formal incorporation and obtaining 501-c3 status, community collaboration to financially strong diverse funding streams and expansion of services to include:

Recovery Coaching, Telephone Recovery Support, Evidence Based Parent Education, Evidence Based Mutual Aid Groups (such as Parenting Journey in Recovery, SMART Recovery), Evidence Informed Framework Groups (such as Parent Cafés, and Recovering Together Cafés)

- Led the organization in the accreditation processes of the Council on Accreditation of Peer Recovery Support Services (Accredited)
- Led the organization in the Designation of Quality Process for Family Resource Centers with State of NH Wellness & Primary Prevention Council (Designated)

**State/National Trainer for Connecticut Community for Addiction Recovery, Forever Hope Training Center, Center on the Social and Emotional Foundations for Early Learning's Positive Solutions for Families, Be Strong Families' Curriculum for Recovering Together Cafés (Co-Author of Curriculum with Chicago Based BeStrong Families and Philadelphia Based North East Treatment Centers)**

- Trainer for the Connecticut Community of Addiction Recovery's Recovery Coach Academy
- Trainer for the Art & Science of Peer Assisted Recovery
- Trainer for Ethical Consideration of Peer Assisted Recovery
- Trainer of A 2 Generation Approach to Supporting Families Affected by SUDs
- Trainer of Recovery Coaching a Harm Reduction Pathway
- Trainer of Trainers: Positive Solutions for Families

**Biographical Sketches and Job Descriptions The Recovery Capital RCO & NH RCO Association**

- CRSW Supervisor, License for State of NH
- Certified Parent Educator in Multiple Evidence Based/Informed Curriculums

**Certified in the National Standards of Family Strengthening and Support**

**CURRENT COMMUNITY COLLABORATION ROLES:**

**Partnership for Public Health, Winnipesaukee Region**
Board Member
Council Member
Substance Misuse and Suicide Prevention Workgroup Member
**HealthFirst Family Care Center**
Board Member
Trainer for HF Staff- Harm Reduction/Reducing Stigma/Trauma Informed Practice
Wrap around services facilitator for RCO onsite MAT program
**ACERT- (Adverse Childhood Response Team)**
Steering Committee Member
Collaboration with three Area Police Departments to be connection to family support and school systems for overdose/drug arrest, domestic violence scenes attended by children
**Kinship Navigation-Funded by the NH Children's Trust**
Member of Family Support NH
Families affected by SUD often have co-parenting of children with kinship caregivers. Navigating systems and services can be challenging. Having two kinship navigators to support families affected by SUD has improved outcomes as parental stress is reduced and skills of resiliency are improved.
**New Futures: AOD/SUD Policy Advisory Committee for the State of NH**
Committee Member for the State Advocacy Agency
**Peer Recovery Support Services Community of Practice for the State of NH**
Planning Committee Member
**Office of School Wellness/ Office of Student Wellness-Franklin & Winnisquam School Districts**
Community Management Team Member

Supervision Provided for other Community CRSWs in Collaborating Partner Agencies such as Teen Challenge, Good Samaritan Network, Plymouth State University in group supervision

**PREVIOUS WORK EXPERIENCE**
**Lakes Region Community Services Home Visiting Program Facilitator/Home Visitor/Parent Educator**
Prior to the founding of the Tilton RCO, worked as facilitator for Home Visiting NH, a Home Visiting program for young, first-time mothers, under the age of 21, living in poverty, pregnant or parenting up to age 1 child for lower Grafton County and Belknap County, NH.

**DR. MARK T. WATMAN** **RESUME**

## EDUCATION

New England College **Ed.D** in Education Administration

- Dissertation: New England College: A Narrative Study of Identity & Organizational Change
- Action Research Project: Auto-ethnographic Research and Writing (Writing Yourself into the Role of Organizational Change)

Bennington College **M.F.A.** in Writing and Literature, Bennington Writing Seminars

New England College **B.A.** in English, minor in Philosophy, minor in Women's Studies

## ACADEMIC AND ADMINISTRATIVE POSITIONS

**Vice-President, COO,** Archways; 2023-Current

- Oversee all day-to-day operations of the 4 Archways Family Resource Center/Recovery Community Organizations in NH.
- Provided leadership, management supervision for all social services components related to the delivery of both Recovery and Family Support programming and initiatives including overseeing participant development, professional development, etc,
- Lead administrator in charge under the President.

**Independent Consultant on Systems Compliance, Organizational Change and Sustainability**
September 2017-2024

- Worked with over 20 Educational Systems (Universities, Colleges, and High schools), and 15 Non-Profit Agencies
- Assessed operational systems, culture, leadership, sustainability of existing programs and organizations and recommended changes for systems improvements, organizational change, and revenue enhancement; guided processes for implementing accepted recommended changes
- Developed Strategic Planning systems and worked with Senior Leadership to implement strategic planning processes to develop 3, and 5 year Strategic Plans
- Delivered senior leadership and middle management training based on internal assessment of leadership strengths and weaknesses; provided private coaching and mentorship

**Academic Principal (Mayor),** Wediko Children's Services- Summer Program; June 2017-August 2017

- Managed all essential functions of the academic component of The Wediko Summer Program which is known as Think City- a one-of-a-kind creative learning collaborative for some of the highest risk student populations ages 8-18;
- Provided direct leadership, management, and supervision of all academic components related to Think City including structuring and managing classrooms conducive to learning, creating and implementing a program wide curriculum, and overseeing all academic staff and teachers;

**Provost, CAO,** New England College; 2014-May2016

- Expanded responsibilities of VPAA position including overseeing departments and areas of VPAA (see below) as well as all of Student Development, Information Technology (IT), and Athletics. Lead administrator in charge under the President.
- Led the development of the New England College 2016-2021 Strategic Plan;
- Oversaw expansion of Residential Life and Academic technology services;
- Led substantial academic program expansion and enrollment growth in both Graduate and Online Continuing Education.

**Vice President for Academic Affairs, CAO,** New England College; 2012- 2014

- Chief Academic Officer for New England College overseeing all undergraduate, graduate, and continuing education programs, as well as the Library, Art Gallery, Academic Support Services (Tutoring, Mentoring, Registrar's office, Disability Services, Career and Life Planning) and the areas under Student Development (Wellness Center, Campus Safety, Student Involvement and Engagement, Campus Judicial Program, and Student Clubs and Activities);
  - Led successful 2013-14 NEASC Ten-Year Comprehensive Self-Study process;
  - Led Repositioning Effort which resulted in narrowing brand-identity, streamlining curriculums, creating cost-efficiencies, and improving the catalog of academic programs offered at the College;
  - Led expansion into online continuing education programs which resulted in 800 student body increase within the first three years of this expansion.

**Dean of Academic Services**, New England College; 2008-2012
**Associate Dean of Academic Services**, New England College; 2006-2008

- This position assists the VPAA in all Academic Affairs matters not specifically covered in the division/collegium deans/chairs responsibilities including acting for the VPAA in his/her absence;
- Oversaw Tutoring Services, Disability Services, Career and Life Planning Services, Advising Services, Mentoring Services, CoNECtions Programming and ESL programming;.
- Served as a liaison between students, parents and faculty and the VPAA;
- Coordinated and directed the college's assessment of academic programs including chairing the institutional-level Assessment Steering Committee which is responsible for maintaining assessment initiatives;
- Collaborated with the VP of Enrollment and Marketing in order to coordinate academic support services with student life support services;
- Served on such campus-wide committees as the VPAA Council, the President's Strategic Planning Council, the Budget Advisory committee, the Enrollment Management Group, and the Board of Trustees Academic Affairs Committee.

**Founding Director of MA in Professional Writing,** New England College; 2009-2012

- Responsibilities Included: Program Review, Assessment & Evaluation; Recruitment and Mentoring of Graduate Faculty; Oversight of Program Policies and Pedagogical Standards; Review of Course Evaluations; Program Management to include Review of applicants, Development of Program Schedule of Course Offerings, Faculty Assignments; Service on Graduate Council; Marketing and Enrollment Management functions in connections with Admissions office;

- Course Development and Teaching: Developed and taught PW 5000: Introduction to Professional Writing and Rhetoric; PW 6005-Special Topics: Creative Non-Fiction; and PW 7100: Thesis in Professional Writing Portfolios in Professional Writing, etc.;
- Thesis advisor for Professional Writing Thesis/Capstone Projects.

**Professor of Higher Education,** New England College; 2014-16

- Courses taught in Ed.D program included section on Higher Education Strategic Planning, Budgetary Analysis, etc

**Professor of Writing,** New England College; 2012-2013
**Associate Professor of Writing**, New England College; 2011- 2014
**Assistant Professor of Writing**, New England College; 2005-2011

- Courses include multiple sections of: LAS 2: Outsiders in America; LAS 1: Creativity and Being Human; ENG 3530: Poetry Workshop; EN 4520:Advanced Poetry Workshop; WR 1010: College Writing I; WR 1020: College Writing II; WR 1910: Introduction to Professional Writing; EN 3040: Modern Literature: William Carlos Williams, BU 3990: Edge Sports NH; and General Education courses.

**Senior Instructor**, Granite State College; 2000- 2016

- Courses include multiple sections of: ENG 603: Creative Non-Fiction: an Online Interactive Course; ENG600: Expository Writing: an Online Interactive Course; ENG500: The Writing Process (an Online Interactive Course; ENG604: Creative Writing: an Online Interactive Course; ENG645B: Advanced Fiction Writing; ENG645B: Advanced Creative Non-fiction Writing; ENG604: The Creative Word: an Online Interactive Course; HUMN607F: Poetry Writing; COMM500: The Writing Process: an Online Interactive Course; HUMN506: Major American Poets.
-

**Lecturer in English and Writing**, Franklin Pierce College; 2000- 2006

- Courses include multiple sections of: ENG422: Writing for Publication; ENG417: Advanced Fiction Workshop; ENG237: Poetry Workshop; ENG421: Advanced Poetry Workshop; ENG220: Advanced Composition; ENG220: Creative Writing; IC105:College Writing I; IC106: College Writing II ; Writing Skills; independent studies in those courses as well as EN450: Chapbook Editing and Publishing;
- Designed and gained approval for new Core Required English Department course: Introduction to Creative Writing. This is a course that will be required for ALL English Majors;
- Evaluated Comprehensive Exams and Oral Defense of graduating Seniors with the full-time English Department members.

**Adjunct Associate Professor of English**, Colby-Sawyer College; 2000- 2005

- Courses include multiple sections of: ENG263: Mythology and Folklore; WRT207: Creative Writing II; WRT105: College Writing; WRT301: Intermediate Creative Writing: Poetry; WRT395: Poetry Writing-A Postmodern Poetics Intensive; WRT395: Writing Fiction: A Character Centered Writing Intensive; ENG250: Contemporary Poetry; WRT201: Creative Writing and independent studies.

**Part-time Instructor**, New England College 2003, 2005

- Courses include multiple sections of: WRT 1020: College Writing; WRT1020: College Writing II.

**Adjunct in Writing**, Keene State College; 2000-2001

- Courses include multiple sections of ENG101: Essay Writing.

## EXAMPLES OF CAMPUS SERVICE

New England College

- Chair- Provost's Council (2014-16)
- Chair- Dean's Council (2012-16)
- Member of "Senior Team" (2012-16)
- Chair- New England College Repositioning Task Force (2013-14)
- Member of Behavioral Intervention Team (2011-2014
- Chair-12 Month Planning Committee (2012-15)
- Co-Chair of the Strategic Planning Committee on Community (2010-11)
- Member of EMG Steering Committee (2010-16)
- Chair of the Assessment Steering Committee (Presidential Appointment, 2009-12)
- Faculty Representative to the Annual Fund (2009-present) Co-Chair of the "Advising Advisory Board" (2009-11)
- Faculty Advisor to Student Senate (2009-11)
- Member of BMG (Blackboard Management Group (2009-11)
- Member of Honors Advisory Committee (2009-12)
- Member of Master Planning Selection Committee (2009-10)
- Ex-Officio Member on the Board of Trustee's Academic Affairs Committee (2008-09)
- Chair of Curriculum Committee (2008-11)
- Member of Enrollment Management Committee (EMG) (2008-11)
- Member of Graduate Council (2008-16)
- Ex-officio Member of Budget Advisory Committee (BAC) (2008-16)
- Member of Executive Committee (EXCOM) (2008-16)
- Member of President's Strategic Planning Council (2008-16)
- Member of New Programs Task Force (2008-09)
- Member of NEASC 5-Year Review Steering Committee (2008-09)
- Member of Connections Committee (2008)
- Member of Chairs/VPAA Council (2007- 2012)
- Faculty Representative to the Board of Trustee- Committee on Markets and programs: Enrollment (this committee was often referred to as the Board of Trustee's "Committee on " Mission & Markets: Enrollment: and then later the "Committee on Enrollment and Student Engagement) (2007-09)
- Member of Honors Program Committee (or "Task Force") (2007-08)
- Member of NESSE committee (2007-08)

- Member of Middle Management Group (2007-08)
- Member of the Faculty Development Committee (2007-08)
- Member of Judicial Board (2006-08)
- Member of First Year Programming Committee (2006-08)
- Member of the General Education Committee (2006-08)
- Member of Manual Review Committee (2006-07)
- Faculty Advisor to the *Henniker Review* (2005-11)
- Faculty Representative to the Board of Trustee-Alumni Board (2005-07)
- Member of Mission Statement Task Force (2005-07)
- Member of "First Year Scenario Teams" (2005-06)

**SELECTED DISTINCTIONS /AWARDS / PUBLICATIONS/PRESENTATIONS /GRANTS ETC.**

External Teaching/Administrative Related

- Participant at Teagle "Data into Action Institute (2011) Connecticut College.
- Representing New England College at the Leadership Coalition Conference (a two day conference that's part of our Engelhard grant) in Washington, DC. which focused on Bringing Theory to Practice Project.
- Authoring the College's 2009 Report on Assessment Initiatives for the NEASC report. Representing New England College as one of our two delegates at Annual NEASC Meetings and Conferences in Boston.
- Participating in the D4D (Debating for Democracy) On the Road Training workshop.
- Attending and participating at the Engelhard Foundation (in partnership with AAC&U.) Conference on "Campus Change for Learning."
- Attending the NERCOMP conference on *The Liberal Arts and Technology* at UMASS Amherst. Attending a NSSE Webinar on Gaining knowledge about NESSE and Assessment practices in Student Affairs.
- Numerous Forums led on Academic Support Services and Institutional Assessment at Faculty Retreats, New England College.

Selected Writing Related Publications and Activities

- Published poems "A Subtraction of Differentials" in *Seldom Blues*, "Sitting Idle, No Noise in June," "Far Off-- The Peeled Bay," and "The Hydrogen Garden" in various editions of *Entelechy International: A Journal of Contemporary Ideas,* poems "Like the Kingdom of God" and "June: Set Piece" in *The Henniker Review,* and the poem "Twenty Incantations" in the Anthology *Tygerburning.*
- Published excerpts from collaborative poetry writing project with poet Kevin G. Durr: "Selections from Twenty-One" in the 2010 edition of *The Henniker Review.*
- Manuscript under review: book length manuscript of poems titled *The Hydrogen Garden.*
- Published my photographs "Black Water Backdrop No. 2" and "Deep Root of Bitter Tree" as the title photograph and a content photograph for Maura MacNeil's book of poetry *A History of Water* published by Finishing Line Press.

- Editor in Chief for the winter 2008 edition of *Edge Sports NH.*
- Editor of the 2007/8 edition of *the inkslinger*, which is the New England College Writing Program's publication of the best writing from Writing 1010.
- Delivered poetry readings at numerous places including the New England College Writing Program's Public Reading Series, Bennington College Writing Seminars in Bennington Vermont, the *Dogfish Bar and Grill* in Portland Maine*,* and at the Concord New Hampshire Public Library.
- Served as a judge for the *Poetry Aloud* program at Pembroke High School run by the National Endowment for the Arts.
- Served as a poetry reader for submissions to the journal *Post Road*.
- Organizing and delivered a NEC Colloquium presentation with Don Melander on "The Poet and the Polis: A Follow up to Henry Ferrini's Documentaries on Charles Olson and Allen Ginsberg, with Reference to William Carlos Williams, Emily Dickinson and Walt Whitman.
- "Freewriting: An Act of Discovery"-Delivered to First Year Writing Students at New England College.
- "Organizational Strategies for Multi-Genre Writing- Delivered to First Year Writing Students at New England College.
- Mentor within the Pen Prison Writing Mentorship Program.
- Member of the Stone Bridge Poetry Project.
- Member of the Bennington Collective" in which I am an active participant offering constructive criticism and feedback to published poets on particular poems and manuscripts.

Awarded: Teaching Related

- NEC Community Member of the Year (2013)- awarded by the Student Body
- Faculty Member of the Year Award (2010-11)- awarded by the Student Body.
- (3) Office of Engaged Learning Development Grants (2009-2011)-awarded for development of experiential components into existing courses.
- Advisor of the year Award (2009-10) for Advising *Henniker Review*-awarded by student body.
- General Education Grant (2007-8)- awarded for development of new Liberal Arts Course in New Liberal Arts Core Curriculum.
- Calderwood Fellowship for Teaching Writing in All Disciplines: awarded June of 2005, Franklin Pierce College Host Institution.

Bennington College

- Bennington College does not award degrees with distinction.

New England College

- Robert Peter Sylvester Prize: awarded to graduating senior whose academic career has most exemplified philosophia— the love of wisdom.
- Humanities Division Senior Class Marshall: awarded to student with highest cumulative grade point average in humanities division.
- Red & Blue Honor Society: recognition for commitment to academic achievement, student leadership and service to the college.

## TECHNICAL WORK EXPERIENCE AND RELATED INSTRUCTION

Have knowledge and formal experience in both the technological and pedagogical aspects of developing, maintaining and delivering online courses through a variety of courseware software formats (WebCT, Blackboard, and Moodle):

- Consultant for Granite State College-development of an "Enhanced Learning Environments" project.
- Taught "Faculty Development Seminar on Online Teaching and Learning" for Granite State College.
- Developed Faculty Development Center for Granite State College on Blackboard for faculty development.
- Completed Certified Training for online evaluation of new written portion of SAT test; Pearson; March 2005.
- Member of WebCT Advisory Board at Franklin Pierce College-Spring 2004- 2005.
- *Instructional Designer* at Granite State College. Research, develop and implement the WebCT and Blackboard course development process (from conceptualization and design to course launch) for the college's Online Interactive Courses. Responsibilities included:
  - ~ Instructional design support to approximately 20-30 faculty members each term using WebCT and Blackboard
  - ~ Adherence to strict quality guidelines for course development and implementation while working closely with course development team.
  - ~ Design and development of teaching materials and other online resources for faculty.
  - ~ Development and facilitation of faculty training in the use of WebCT and Blackboard for online instruction.
  - ~ Development of web page content to be used in online courses
  - ~ Support for faculty in use of WebCT and Blackboard courseware and best practices
  - ~ Facilitation of OIC Technical Orientations for first-time OIC learners
  - ~ Taught Online Interactive Courses for Granite State College since spring 2001
  - ~ Completed Granite State College "Faculty Instructional Design Course" for Teaching Online Interactive Courses in winter of 2001.

## MEMBERSHIPS

Member, Academy of American Poets, 1998 to present; Member, Associated Writing Programs, 1997 to present; Member, New Hampshire Federation of Teachers, 2000 to present; Member, Rindge Faculty Federation, 2000 to 2005; Member, New Hampshire Writers and Publishers Project, 1993-1997.

## References

**Morgan Smith**
Vice President of Advancement and Communications
New England College
[redacted]

[redacted]

**Dr. Don Melander**
Senior Professor of English
New England College
[redacted]

**Dr. William Preble**
Professor of Education
New England College
[redacted]

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-03)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Dismas Home of New Hampshire, Inc. | | 1.4. Grantee Address<br>102 Fourth Street, Manchester, NH, 03102 | |
| 1.5 Grantee Phone #<br>603-782-3004 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2027 | 1.8. Grant Limitation<br>$250,000 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>DocuSigned by:<br>Cheryll Andrews<br>B48FD1C4B527454...<br>9/15/2026 | | 1.12. Name & Title of Grantee Signor 1<br>Cheryll Andrews Executive Director | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox<br>ED9D05B04C63442...<br>9/16/2026 | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino 748734844941460... Assistant Attorney General, On: 9/18/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

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**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



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approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



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Date 9/15/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

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1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in Rochester, New Hampshire.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Application under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 2: Expand access to appropriate treatment for opioid use disorder, including residential care and access to methadone in underserved areas of the state.

1.6. The Grantee must expand access to direct treatment services for approximately 50 justice-involved women with opioid use disorder and co-occurring mental health conditions at its new 20-bed residential treatment home, located at 6 Healthcare Drive in Rochester, NH. The Grantee must ensure the following core components:

1.6.1. 90 Day ASAM 3.1 Low Intensity Treatment Program; and

1.6.2. Subsequent 6-12 Month Transitional Living Treatment Program.

1.7. The Grantee must ensure services provided include, but are not limited to:

1.7.1. Clinical Assessment and Evaluation. The Grantee must ensure:

1.7.1.1. Each resident receives a comprehensive clinical evaluation upon admission, including assessment for opioid use disorder, co-occurring substance use disorders, and co-occurring mental health conditions; and

1.7.1.2. Clinical staff use standardized assessment tools aligned with the ASAM criteria to determine appropriate levels of care and develop individualized treatment plans.

1.7.2. Individual Clinical Counseling. The Grantee must ensure:

1.7.2.1. Residents receive a minimum of one (1) hour per week of individual clinical counseling provided by licensed clinical professionals, including Licensed Alcohol and Drug Counselors (LADCs), Licensed Independent Social Workers (LISWs), and Licensed Clinical Mental Health Counselors (LCMHCs); and

1.7.2.2. Counseling uses evidence-based, trauma-informed treatment to address underlying trauma, which may include history of violence, military service, sexual assault, human trafficking, and adverse childhood experiences.

1.7.3. Group Therapy. The Grantee must ensure:

1.7.3.1. Residents participate in structured group therapy sessions covering topics such as substance use disorder, trauma recovery, coping skills development, relapse prevention, and co-occurring mental health conditions; and

1.7.3.2. Group therapy is facilitated by licensed clinical staff.

1.7.4. Medication-Assisted Treatment (MAT) Support and Medication Management. The Grantee must ensure:

1.7.4.1. FDA-approved forms of medication-assisted treatment are integrated into the residential program;

1.7.4.2. A Registered Nurse consultant provides training for clinical staff who manage MAT-related services to ensure they complete required MAT training, pass competency assessments for services including supervised medication self-administration, coordinate with prescribing physicians, and monitor treatment adherence and clinical response; and

1.7.4.3. Residents on MAT receive integrated support that treats medication as one component of a comprehensive clinical approach rather than a standalone intervention.

1.7.5. 24/7 Clinical and Recovery Support. The Grantee must provide 24/7 round-the-clock staffing by trained behavioral health workers, Certified Recovery Support Workers (CRSWs), and recovery coaches to ensure clinical monitoring, crisis intervention capability, and a safe, therapeutic environment at all times.

1.7.6. Residential Treatment Environment. The Grantee must ensure a safe, secure, home-like residential environment that provides the stability and structure necessary for effective treatment of opioid use disorder.

1.8. The Grantee must submit an Implementation Plan for Department approval

within 30 days of the Agreement effective date.

1.9. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.10. Reporting

1.10.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.10.1.1. The name, mailing address, and physical address of the Grantee;

1.10.1.2. The time period covered by the report;

1.10.1.3. The date the report was prepared;

1.10.1.4. A detailed account of funding spent on approved uses;

1.10.1.5. The number of individuals served;

1.10.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.10.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.10.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.11. Additional Requirements

1.11.1. Background Checks

1.11.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.11.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.11.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with

results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.11.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.11.2. Confidential Data

1.11.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.11.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.11.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.11.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the

Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.11.2.4.1. How PII is gathered and stored;

1.11.2.4.2. Who will have access to PII;

1.11.2.4.3. How PII will be used in the system;

1.11.2.4.4. How individual consent will be achieved and revoked; and

1.11.2.4.5. Privacy practices.

1.11.2.5. The Department may conduct follow-up PIAs in the event of:

1.11.2.5.1. Significant process changes; and/or

1.11.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996.

2.2. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

**3.3. Credits and Copyright Ownership**

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**3.4. Operation of Facilities: Compliance with Laws and Regulations**

3.4.1. In the operation of any facilities for providing services, the Grantee must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the Grantee with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Grantee will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Grantee hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

## 4. Records

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.1.4. Medical records on each patient/recipient of services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred, net third party revenue received, in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee must seek payment for services in the following order:
   4.1. First, if applicable, the Grantee shall charge the client's private insurance.
   4.2. Second, if applicable, the Grantee shall charge Medicare.
   4.3. Third, the Grantee shall charge Medicaid enrolled individuals, as follows:
      4.3.1. Medicaid Care Management: If enrolled with a Managed Care Organization (MCO), the Grantee shall be paid in accordance with its contract with the MCO.
      4.3.2. Medicaid Fee for Service: The Grantee shall bill Medicaid for services on the Fee for Service (FFS) schedule.
   4.4. Fourth, the Grantee shall charge the client in accordance with the Grantee's Sliding Fee Scale Program.
   4.5. Lastly, if any portion of the amount specified in the Grantee's Sliding Fee Scale remains unpaid, charge the Department for the unpaid balance.
5. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   5.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   5.3. Identifies and requests payment for allowable costs incurred in the previous month.
   5.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited

to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable, and remittance advice upon request.

5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.

5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

6. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

7. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

8. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

9.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

9.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

9.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR

Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

9.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

9.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| | | |
| **Contractor Name:** | Dismas Home of New Hampshire, Inc. | |
| **Budget Request for:** | Mitigating Impacts of the Opioid Crisis | |
| **Budget Period** | Upon G&C approval - 6/30/27 | |
| **Indirect Cost Rate (if applicable)** | 15% | |
| | | |
| **Line Item** | **Program Cost - Funded by DHHS** | **Program Cost - Contractor Share/ Match** |
| 1. Salary & Wages | $179,700 | $642,950 |
| 2. Fringe Benefits | $26,955 | $88,445 |
| 3. Consultants | $0 | $23,000 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 |
| 5.(a) Supplies - Educational | $0 | $1,000 |
| 5.(b) Supplies - Lab | $1,000 | $1,350 |
| 5.(c) Supplies - Pharmacy | $0 | $1,050 |
| 5.(d) Supplies - Medical | $2,599 | $251 |
| 5.(e) Supplies Office | $0 | $24,450 |
| 6. Travel | $0 | $5,000 |
| 7. Software | $5,000 | $44,600 |
| 8. (a) Other - Marketing/ Communications | $0 | $37,500 |
| 8. (b) Other - Education and Training | $0 | $24,000 |
| 8. (c) Other - New Hire Expenses | $0 | $14,250 |
| Other - Outside Therapies for Residents | $2,140 | $9,860 |
| Other - Household Expenses | $0 | $111,795 |
| Other - Resident Services & Expenses | $0 | $18,975 |
| Other - Insurance | $0 | $37,000 |
| 9. Subrecipient Contracts | $0 | $0 |
| Total Direct Costs | $217,394 | $1,085,476 |
| | | |
| Total Indirect Costs | $32,606 | $162,821 |
| | | |
| **TOTAL** | $250,000 | $1,248,297 |

Contractor Initials: DS CA

Date: 9/15/2026

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# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

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Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that DISMAS HOME OF NEW HAMPSHIRE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on December 01, 2014. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **719017**
Certificate Number: **0007913770**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 22nd day of April A.D. 2026.

David M. Scanlan
Secretary of State

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Dismas Home
NEW HAMPSHIRE

**CERTIFICATE OF AUTHORITY**

I, _____Santina Thibedeau, Board Chair_____, hereby certify that:

1. I am a duly elected Clerk/Secretary/Officer of __Dismas Home of New Hampshire, Inc._____.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on ____August 28_____, 2026____, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That ___Cheryll Andrews, Executive Director_____

is duly authorized on behalf of _Dismas Home of New Hampshire, Inc._____ to enter into contracts or agreements with the State

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 8/28/26

Santina Thibedeau
Signature of Elected Officer
Name: Santina Thibedeau
Title: Board Chairman

Rev. 03/24/20

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DISMHOM-01 PSMITH

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 4/22/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

PRODUCER
MBI Company Group LLC.
280 State Street
North Haven, CT 06473

CONTACT NAME: Patricia Smith
PHONE (A/C, No, Ext):
FAX (A/C, No):
E-MAIL ADDRESS: patricia.smith@mbi-ins.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Technology Insurance Company | 42376 |
| INSURER B : AmTrust North America | 2538 |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

INSURED
Dismas Home of New Hampshire Inc.
102 Fourth Street
Manchester, NH 03102

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY<br>CLAIMS-MADE / X OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>X POLICY / PRO-JECT / LOC<br>OTHER: | X | X | WPP191763505 | 5/11/2026 | 5/11/2027 | EACH OCCURRENCE<br>DAMAGE TO RENTED PREMISES (Ea occurrence)<br>MED EXP (Any one person)<br>PERSONAL & ADV INJURY<br>GENERAL AGGREGATE<br>PRODUCTS - COMP/OP AGG<br>PROFFESIONAL AN | $ 1,000,000<br>$ 100,000<br>$ 5,000<br>$ 1,000,000<br>$ 3,000,000<br>$ 3,000,000<br>$ 3,000,000 |
| B | AUTOMOBILE LIABILITY<br>X ANY AUTO<br>OWNED AUTOS ONLY / SCHEDULED AUTOS<br>X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY<br>X Comp Ded $1,000 / X Collision Ded $1,000 | | | WPP2038995 02 | 5/11/2026 | 5/11/2027 | COMBINED SINGLE LIMIT (Ea accident)<br>BODILY INJURY (Per person)<br>BODILY INJURY (Per accident)<br>PROPERTY DAMAGE (Per accident) | $ 1,000,000<br>$<br>$<br>$<br>$ |
| B | X UMBRELLA LIAB / X OCCUR<br>EXCESS LIAB / CLAIMS-MADE<br>DED / X RETENTION $ 10,000 | X | X | WUM1820821 07 | 5/11/2026 | 5/11/2027 | EACH OCCURRENCE<br>AGGREGATE | $ 1,000,000<br>$ 1,000,000<br>$ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | WWC3854477 | 5/11/2026 | 5/11/2027 | X PER STATUTE / X OTH-ER<br>E.L. EACH ACCIDENT<br>E.L. DISEASE - EA EMPLOYEE<br>E.L. DISEASE - POLICY LIMIT | <br>$ 500,000<br>$ 500,000<br>$ 500,000 |
| A | Prof. Liability | | | WPP191763505 | 5/11/2026 | 5/11/2027 | Aggregate | 3,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
.

**CERTIFICATE HOLDER**

State of NH
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
Patricia Smith


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# NONPROFIT COVER SHEET

**A. Entity Name: Dismas Home of New Hampshire, Inc.**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Cheryll Andrews, Executive Director, Cheryll.andrews@dismashomeng.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Cheryll Andrews Title: Executive Director
Signature:

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Cavanaugh, Casey** | St Anselm College |
| **Gammon, Larry** | Retired |
| **Kelley, Joyce** | M&T Bank |
| **Hodapp, Mark** | retired |
| **Hutchings, Madeline, Vice Chair** | Sheehan Phinney Bass & Green |
| **Lesperance, Persephanie** | Grand Maison Recovery |
| **McCarthy-Brown, Julie, Founder Emerita** | retired |
| **McGarry, Carol, Treasurer** | retired |
| **Schriever, Darren** | SkyTerra Technologies |
| **Thibedeau, Santina, Chair** | Milford School District |
| **Young, Mariette, Secretary** | retired |
| **Marchetti, Tom** | Marchetti Brown Insurance Group |
| **McKerley, Patricia** | Gamache Properties |
| | |
| | |

**D. List Key Personnel (**Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Cheryll Andrews** | Executive Director | $107,100 | $0 |
| **Colleen Brough** | Operations Director | $105,000 | $0 |
| **Wyndi Cashman** | Clinical Director | $95,000 | $10,500 |
| **Dawn Catalanotti** | Finance Director | $75,000 | $0 |
| | | | |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 13541 | Dismas Home of New Hampshire, Inc. | 102 Fourth Street | Manchester | NH | 03102 | G | 5/15/2027 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

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Dismas Home
NEW HAMPSHIRE

**Mission Statement** - Dismas Home of NH is a treatment and re-entry program for justice involved women including veterans, with substance use disorder. Dismas offers them the opportunity to improve their lives. We provide effective clinical treatments and a wide range of social support services, in a safe, loving home-like residential environment.

Financial Statements

# DISMAS HOME OF NEW HAMPSHIRE, INC.

**FOR THE YEARS ENDED**
**DECEMBER 31, 2025 AND 2024**
**AND**
**INDEPENDENT AUDITORS' REPORT**

Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**DECEMBER 31, 2025**

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
DOVER • WOLFEBORO
NORTH CONWAY

# INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Dismas Home of New Hampshire, Inc.

## Opinion

We have audited the accompanying financial statements of Dismas Home of New Hampshire, Inc., (a nonprofit organization) which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses and cash flows (all with prior year summarized) for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Dismas Home of New Hampshire, Inc., as of December 31, 2025 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dismas Home of New Hampshire, Inc., and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Dismas Home of New Hampshire, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Dismas Home of New Hampshire, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**December 31, 2024, Unaudited Financial Statements**

The accompanying statement of financial position of Dismas Home of New Hampshire, Inc. as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements were not audited, reviewed, or compiled by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

Leone McDonnell & Roberts
Professional Association

Wolfeboro, New Hampshire
August 24, 2026

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**STATEMENT OF FINANCIAL POSITION**
**DECEMBER 31, 2025**
**WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

**ASSETS**

| | Without Donor Restrictions | With Donor Restrictions | 2025 Total (Audited) | 2024 Total (Unaudited) |
|---|---|---|---|---|
| **CURRENT ASSETS** | | | | |
| Cash and cash equivalents | $ - | $ 94,853 | $ 94,853 | $ 169,082 |
| Accounts receivable | 72,134 | 125,000 | 197,134 | 210,996 |
| Grant receivable | - | - | - | 800,000 |
| Pledges receivable | - | 526,608 | 526,608 | 320,204 |
| Investments | 398 | 222,359 | 222,757 | 204,863 |
| Prepaid expenses | 29,154 | - | 29,154 | 29,193 |
| Total current assets | 101,686 | 968,820 | 1,070,506 | 1,734,338 |
| **PROPERTY** | | | | |
| Buildings and improvements | 157,052 | - | 157,052 | 155,227 |
| Vehicles | 53,499 | - | 53,499 | 15,735 |
| Furniture, fixtures and equipment | 11,987 | - | 11,987 | 11,987 |
| Construction in progress | 1,266,143 | - | 1,266,143 | 50,000 |
| Total | 1,488,681 | - | 1,488,681 | 232,949 |
| Less accumulated depreciation | (127,117) | - | (127,117) | (122,508) |
| Property, net | 1,361,564 | - | 1,361,564 | 110,441 |
| **OTHER ASSETS** | | | | |
| Other assets | 8,097 | - | 8,097 | - |
| Total other assets | 8,097 | - | 8,097 | - |
| Total assets | $ 1,471,347 | $ 968,820 | $ 2,440,167 | $ 1,844,779 |

**LIABILITIES AND NET ASSETS**

| | | | | |
|---|---|---|---|---|
| **CURRENT LIABILITIES** | | | | |
| Current portion of long term debt | $ 10,267 | $ - | $ 10,267 | $ 3,625 |
| Accounts payable | 36,260 | - | 36,260 | 14,069 |
| Accrued expenses | 46,538 | - | 46,538 | 26,446 |
| Total current liabilities | 93,065 | - | 93,065 | 44,140 |
| **LONG TERM LIABILITIES** | | | | |
| Long term debt, less current portion shown above | 618,831 | - | 618,831 | 119,915 |
| Total long term liabilities | 618,831 | - | 618,831 | 119,915 |
| Total liabilities | 711,896 | - | 711,896 | 164,055 |
| **NET ASSETS** | | | | |
| Without donor restrictions | 759,451 | - | 759,451 | 370,910 |
| With donor restrictions | - | 968,820 | 968,820 | 1,309,814 |
| Total net assets | 759,451 | 968,820 | 1,728,271 | 1,680,724 |
| Total liabilities and net assets | $ 1,471,347 | $ 968,820 | $ 2,440,167 | $ 1,844,779 |

**See Notes to Financial Statements**

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**STATEMENT OF ACTIVITIES**
**FOR THE YEAR ENDED DECEMBER 31, 2025**
**WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

| | Without Donor Restrictions | With Donor Restrictions | 2025 Total (Audited) | 2024 Total (Unaudited) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Donations | $ 118,615 | $ 599,153 | $ 717,768 | $ 654,310 |
| Government grants | 585,181 | - | 585,181 | 728,182 |
| Program revenue | 119,258 | - | 119,258 | 57,377 |
| In kind donations | 35,072 | - | 35,072 | 24,800 |
| Investment income | 42,726 | - | 42,726 | 23,568 |
| Other | 300 | - | 300 | 3,222 |
| Total revenues | 901,152 | 599,153 | 1,500,305 | 1,491,459 |
| **NET ASSETS RELEASED FROM RESTRICTIONS** | 940,147 | (940,147) | - | - |
| Net revenues | 1,841,299 | (340,994) | 1,500,305 | 1,491,459 |
| **EXPENSES** | | | | |
| Program | 1,051,422 | - | 1,051,422 | 910,226 |
| General and administrative | 195,010 | - | 195,010 | 186,450 |
| Fundraising | 208,326 | - | 208,326 | 236,498 |
| Total expenses | 1,454,758 | - | 1,454,758 | 1,333,174 |
| **CHANGE IN NET ASSETS BEFORE GAIN ON SALE OF PROPERTY** | 386,541 | (340,994) | 45,547 | 158,285 |
| **GAIN ON SALE OF PROPERTY** | 2,000 | - | 2,000 | - |
| **CHANGE IN NET ASSETS** | 388,541 | (340,994) | 47,547 | 158,285 |
| **NET ASSETS, BEGINNING OF YEAR** | 370,910 | 1,309,814 | 1,680,724 | 1,522,439 |
| **NET ASSETS, END OF YEAR** | $ 759,451 | $ 968,820 | $ 1,728,271 | $ 1,680,724 |

**See Notes to Financial Statements**

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**
**FOR THE YEAR ENDED DECEMBER 31, 2025**
**WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

| | Program | General and Administrative | Fundraising | 2025 Total (Audited) | 2024 Total (Unaudited) |
|---|---|---|---|---|---|
| Personnel costs: | | | | | |
| Salaries and wages | $ 552,321 | $ 98,469 | $ 101,900 | $ 752,690 | $ 612,711 |
| Payroll taxes | 40,573 | 9,559 | 8,135 | 58,267 | 47,628 |
| Employee benefits | 55,770 | - | - | 55,770 | 28,919 |
| Other employee expenses | 11,226 | 2,622 | 2,172 | 16,020 | 8,764 |
| Capital campaign expenses | 87,840 | - | 7,508 | 95,348 | 188,607 |
| Home expenses | 77,787 | 1,032 | 1,400 | 80,219 | 50,829 |
| Advertising | 36,506 | 27,097 | 11,441 | 75,044 | 80,174 |
| Consultants | 29,194 | 19,603 | 25,982 | 74,779 | 37,727 |
| Fundraising events | 1,016 | 1,555 | 49,017 | 51,588 | 58,400 |
| Office | 43,205 | 2,755 | 343 | 46,303 | 54,618 |
| Insurance | 30,648 | 276 | 163 | 31,087 | 25,354 |
| Rent | 24,800 | - | - | 24,800 | 24,800 |
| Depreciation | - | 20,344 | - | 20,344 | 24,133 |
| Professional fees | 18,053 | 1,525 | - | 19,578 | 57,711 |
| Utilities | 18,804 | 673 | - | 19,477 | 16,143 |
| Interest | 8,028 | 7,203 | - | 15,231 | 3,537 |
| Vehicle expense | 5,642 | 38 | 31 | 5,711 | 4,876 |
| Bank charges | 3,804 | 620 | 91 | 4,515 | 1,086 |
| Dues and subscriptions | 3,374 | 337 | - | 3,711 | 1,625 |
| Other | 974 | 684 | 143 | 1,801 | 3,956 |
| Board expenses | 941 | 618 | - | 1,559 | 105 |
| Taxes and licenses | 877 | - | - | 877 | 350 |
| Travel | 39 | - | - | 39 | 1,121 |
| Total functional expenses | $ 1,051,422 | $ 195,010 | $ 208,326 | $ 1,454,758 | $ 1,333,174 |

**See Notes to Financial Statements**

**DISMAS HOME OF NEW HAMPSHIRE, INC.**

**STATEMENTS OF CASH FLOWS**
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**

| | 2025 (Audited) | 2024 (Unaudited) |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Change in net assets | $ 47,547 | $ 158,285 |
| Adjustments to reconcile change in net assets to net cash from operating activities: | | |
| Depreciation expense | 20,344 | 24,133 |
| Gain on sale of property | (2,000) | - |
| Net unrealized and realized gain from long term investments | (17,894) | (8,776) |
| (Increase) decrease in assets: | | |
| Accounts receivable | 13,862 | (50,458) |
| Grant receivable | 800,000 | (800,000) |
| Pledges receivable | (206,404) | (434,848) |
| Prepaid expenses | 39 | (19,482) |
| Other assets | (8,097) | - |
| Increase (decrease) in liabilities: | | |
| Accounts payable | 22,191 | 16,880 |
| Accrued expenses | 20,092 | 3,017 |
| **NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES** | 689,680 | (1,111,249) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Net purchases and sales of investments | - | (196,087) |
| Gross proceeds from sale of property | 2,000 | - |
| Construction in progress | (1,216,143) | (50,000) |
| Purchase of property | (55,324) | (21,159) |
| **NET CASH USED IN INVESTING ACTIVITIES** | (1,269,467) | (267,246) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | |
| Additional borrowings of long term debt | 516,905 | 665,344 |
| Repayments of long term debt | (11,347) | (8,463) |
| **NET CASH PROVIDED BY FINANCING ACTIVITIES** | 505,558 | 656,881 |
| **NET DECREASE IN CASH AND CASH EQUIVALENTS** | (74,229) | (721,614) |
| **CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR** | 169,082 | 530,696 |
| **CASH AND CASH EQUIVALENTS, END OF YEAR** | $ 94,853 | $ (190,918) |
| **SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION** | | |
| Cash paid during the year for interest | $ 15,231 | $ 3,537 |

**See Notes to Financial Statements**

## NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### General

Dismas Home of New Hampshire, Inc. (the Organization) is a New Hampshire nonprofit corporation organized to operate a home in Manchester, New Hampshire where formerly incarcerated women can live after leaving prison for a period of time as they transition back into society.

### Basis of Accounting

The Organization's financial statements are presented on the accrual basis of accounting.

### Financial Statement Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

### Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires within the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

**Pledges receivable**

Pledges are recognized when the donor makes a promise to give to Dismas Home of New Hampshire, Inc. that is, in substance, unconditional.

The Organization uses the allowance method to determine uncollectible promises to give. The allowance is based on prior years' experience and management's analysis of specific pledges made. Pledges receivable for the years ended December 31, 2025 and 2024 totaled $526,608 and $320,024, respectively, and are purpose restricted for the Organization's capital campaign. All pledges receivable at December 31, 2025, other than an immaterial amount, are due to be received during the year ended December 31, 2026 and therefore, no discount to present value is deemed necessary.

**Grants receivable**

The Organization was awarded a grant in the amount of $800,000 during the year ended December 31, 2023. The grant is included in grant receivable on the statement of financial position at December 31, 2024. The grants funds were received by the Organization in 2025 and were used to purchase the new Rochester, New Hampshire Home (see Property and Depreciation below).

**Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. The Organization uses historical loss information based on the aging of receivables as the basis to determine expected credit losses from receivables and believes that the composition of receivables at year end is consistent with the historical conditions as credit terms and practice and the client base has not changed significantly. There was no bad debt recognized for the years ended December 31, 2025 and 2024. At December 31, 2025 and 2024 management determined that no allowance was necessary.

**Fair Value of Financial Instruments**

Accounting Standard Codification No. 825, "Financial Instruments," requires the Organization to disclose estimated fair value for its financial instruments. The carrying amounts of accounts receivable, accounts payable, and accrued expenses approximate fair value because of the short maturity of those instruments.

**Investments**

Investments consist of assets invested in mutual funds. Investments are accounted for according to Accounting Standards Codification (ASC) 958-320 Not For Profit Entities – Investments – Debt and Equity Securities. Under ASC 958-320, investments in marketable securities are valued at their fair values in the statement of financial position. Fair values of investments are based on quoted prices in active markets for identical investments. Realized and unrealized gains and losses are included in the Statement of Activities.

Investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the Statement of Financial Position (see Note 3 and Note 4).

**Property and Depreciation**

Purchased property is recorded at cost, or if donated, at estimated fair value on the date received. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the straight-line method over the estimated useful lives of the related assets as follows:

| | |
|---|---|
| Buildings and improvements | 39 years |
| Furniture, fixtures and equipment | 5 to 15 years |
| Vehicles | 5 years |

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation and any gain or loss is recognized. Depreciation expense for the years ended December 31, 2025 and 2024 totaled $20,344 and $24,133, respectively.

The Organization had construction in progress at December 31, 2025 and 2024 totaling $1,266,143 and $50,000, respectively, related to a new home in Rochester, New Hampshire, which will allow the Organization to further its service area.

**Income Taxes**

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation. As such, the Organization is exempt from income tax on its exempt function income.

Accounting Standard Codification No. 740, “Accounting for Income Taxes,” established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. The Organization has analyzed the Organization’s tax position taken on its income tax returns for all open years, which includes the previous three tax years, and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

**Accounting Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported

amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**
The Organization considers all highly liquid investments with an original maturity date of less than three months to be cash equivalents.

**Concentration of Credit Risk**
The Organization maintains cash accounts in one financial institution located in New Hampshire. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At times during the year the combined balances may exceed the $250,000 FDIC insured balance. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

**Revenue Recognition**
Amounts received from conditional grants and contracts received for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as restricted if they are received with donor-imposed stipulations that limit the use of the donated assets. Contributions can be without donor restrictions or with donor restrictions. Program service fees are recognized when the services are performed.

**Advertising Policy**
The Organization's policy is to expense advertising costs as incurred. Advertising expenses for the years ended December 31, 2025 and 2024 totaled $75,044 and $80,174, respectively.

**In-Kind Donations**
Dismas Home of New Hampshire, Inc. is the beneficiary of a donation of in kind in the form of facilities utilized by the Organization. The value of in-kind rent is recorded at the market rate for the property based upon a recent appraisal. The fair value of donated facilities included as an in-kind contribution in the financial statements and the corresponding program expenses totaled $24,800 for each of the years ended December 31, 2025 and 2024 (see Note 8). The Organization also received $10,272 in donated equipment and supplies during the year ended December 31, 2025.

**Functional Allocation of Expenses**
The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Functional expenses are classified by the type of activity for which expenses are incurred, such as general and administrative, fundraising and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that was primarily based on staffing costs directly attributable by function.

**Summarized Financial Information**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2024, from which the summarized information was derived.

## NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of December 31:

| | 2025 | 2024 |
|---|---|---|
| Financial assets at year end: | | |
| Cash and cash equivalents | $ 94,853 | $ 169,082 |
| Accounts receivable | 197,134 | 210,996 |
| Grant receivable | - | 800,000 |
| Pledges receivable | 526,608 | 320,204 |
| Investments | 222,757 | 204,863 |
| Total financial assets | 1,041,352 | 1,705,145 |
| Less amounts not available to be used within one year: | | |
| Net assets with donor restrictions | 968,820 | 1,309,814 |
| Financial assets available to meet general expenditures over the next twelve months | $ 72,532 | $ 395,331 |

The Organization's goal is generally to maintain financial assets to meet 30 days of operating expenses which approximated $117,000 and $107,000 at December 31, 2025 and 2024, respectively.

## NOTE 3 INVESTMENTS

The following schedule summarizes the investment return included in the Statement of Activities for the years ended December 31:

| | 2025 | 2024 |
|---|---|---|
| Interest and dividend income | $ 24,832 | $ 14,792 |
| Net unrealized gains | 17,894 | 8,776 |
| | $ 42,726 | $ 23,568 |

## NOTE 4 FAIR VALUE MEASUREMENTS

FASB ASC 820, *"Fair Value Measurements and Disclosures"* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements), and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and,
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value:

> *Mutual Funds* – Valued at the daily closing price as reported by the fund. Mutual funds held by the Organization are open-ended mutual funds that are registered with the Securities and Exchange Commission.

The Organization's investments at December 31, 2025 and 2024 are classified as level 1 investments.

## NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS

At December 31, 2025 and 2024, net assets with donor restrictions totaled $968,820 and $1,309,814, respectively, and consisted of various unexpended, purpose restricted donations.

## NOTE 6. CONTINGENCIES

The Organization receives funds under various grants. Under the terms of the agreements, the Organization is required to use the funds for purposes specified by the grantor. If costs were found not to have been incurred in compliance with the laws and regulations, the Organization might be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2025 and 2024.

## NOTE 7. LONG TERM DEBT

The long term debt consisted of the following at December 31:

| | 2025 | 2024 |
|---|---|---|
| 2.75% note payable to the Small Business Administration in monthly installments for principal and interest of $592 through November 2049. The note is collateralized by certain improvements to the property. | $ 112,193 | $ 123,540 |

| | | |
|---|---|---|
| 10.91% note payable to a bank in monthly installments for principal and interest of $925 through May 2031. The note is collateralized by a vehicle. | 40,173 | - |
| Mortgage note payable to a bank. Interest is stated at 6.50% for five years, thereafter adjusting every five years to the five-year Federal Home Loan Bank of Boston Classic Advance Rate plus a margin of 2.75%. Monthly installments for interest only, beginning October of 2025 through September of 2026. Monthly installments for principal and interest of $14,841, beginning September of 2026 through September of 2040. Total principal amount is $2,348,000, of which $476,732 was disbursed at closing of the new Rochester property in September 2025. The remaining principal balance of the loan will be disbursed when the borrower has satisfied all required documentation after construction is completed. The note is collateralized by a building. | 476,732 | - |
| Total long term debt before current portion of long term debt | 629,098 | 123,540 |
| Less current portion due within one year | 10,267 | 3,625 |
| Total long term debt | $ 618,831 | $ 119,915 |

The scheduled maturities of the long term debt as of December 31, 2025 were as follows:

| Year ending December 31 | Amounts |
|---|---|
| 2026 | $ 10,267 |
| 2027 | 11,120 |
| 2028 | 12,064 |
| 2029 | 13,106 |
| 2030 | 14,258 |
| Thereafter | 568,283 |
| Total | $ 629,098 |

## NOTE 8. LEASE AGREEMENT AND CONTRIBUTED USE OF FACILITIES

The Organization leases a residential property located in Manchester, New Hampshire, from New Hampshire Catholic Charities under a lease agreement dated February 19, 2016. The lease provides for annual rent of $1 and requires the Organization to pay substantially all operating costs associated with the property. The initial lease term was five years and automatically renews on a year-to-year basis unless terminated by either party with at least 90 days' written notice. The property is used in furtherance of the Organization's mission to provide housing and supportive services to disadvantaged individuals. Because the lease payments required under the agreement are substantially below market rates, the Organization recognizes contributed use of facilities in accordance with accounting principles generally accepted in the United States of America. Contributed use of facilities is recorded at the estimated fair rental value of the property for the period benefited. For the years ended December 31, 2025 and 2024, the Organization recognized contributed use of facilities revenue and a corresponding occupancy expense of $24,800 related to the use of the leased property. The estimated fair value was determined using market rental information for comparable residential properties in the Manchester, New Hampshire area.

## NOTE 9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 24, 2026 the date the financial statements were available to be issued.

During the year ended December 31, 2025, the Organization entered into a mortgage note payable agreement with a bank. The total mortgage is $2,348,000. $476,732 was disbursed at closing of the new Rochester property in September 2025 (see Note 5). The Organization will receive the remainder of the loan proceeds upon completion of construction. Monthly payments of interest only are due through September 2026. Monthly installments for principal and interest of $14,841, will begin September 2026 and go through September of 2040.

Future repayments under this note are as follows:

| Year Ended December 31, | Amounts |
|---|---|
| 2026 | $ 6,402 |
| 2027 | 26,673 |
| 2028 | 28,459 |
| 2929 | 30,365 |
| 2030 | 32,399 |
| Thereafter | 2,223,702 |
| Total | $ 2,348,000 |

# Cheryll Andrews

Executive Director

## SUMMARY

I am an accomplished fundraising professional with more than 20 years of relationship building experience. Combine these skills with creativity, passion, and a vision for the future, and you have a natural fit for an Executive Director.

## Key Skills

Relationship Building

Major Gifts Development

Volunteer Management

Collaborative Partner

Creative Strategic Thinking

Project Management

Budget Planning

## EXPERIENCE

**2/2021- present:**

*Executive Director • Management• Dismas Home of NH, Inc.*

**Responsibility**: Work in partnership with the Board of Directors, and implement the organization's strategic vision to expand program services, to serve more women; collaborate with the Dismas Leadership Team to ensure the organization is in compliance with state and federal guidelines and regulations; be the organization's outreach ambassador and lead fundraiser.

**Major Accomplishments**:

In five years, increased Year End revenue $438,008 to $2,000,000; Assisted the Board of Directors to move successfully to a "governing" board and updated governance policies and procedures; added 6 new board members; added four new positions to the staff roster: Operations Director, HR Specialist, Communications Specialist and a Development Director; Increased the number of collaborating community partners to include: NH Department of Corrections, 10 county jails and treatment court counselors and case managers, Manchester and Concord area Human Resources Association Chapters; prepared for a funding feasibility study to test the market for a capital campaign including: a case for support, test budget, and research on successful program examples in other states.

**1/2018- 5/2020:**

*Executive Director • Management• Great Waters Music*

**Responsibility**: Manage the organization to implement the strategic direction approved by the board of directors.

**Major Accomplishments**:

Doubled the size of the board of directors from 7 to 14. Increased revenue by 108% from 2018 to 2019. Built and implemented a strategic plan that resulted in the launch of a $1,000,000 Capital Campaign and raised 38% in the first 4 months (November 2019-February 2020 before Covid 19). Maintained a high donor retention rate. Increased the number of major gifts each year by 50%.

**5/2012-8/2017:**

*Go Red For Women Director • Development*

*American Heart Association*

**Responsibility**: Manage annual campaign, Manchester and Boston

**Major Accomplishments**:

Increased the number of Circle of Red members by 300% implemented fundraising events for up to 500 guests in multiple metro-markets. Managed a volunteer committee of 10-15 community leaders.

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# Colleen Brough

[redacted]

## Senior Director of Business Operations and Development

**Organize & Focus Operations Around A True Mission for Maximum Impact**

Hands-on professional with fundamental skills to drive success. High-achieving administrative manager driven to increase productivity through efficiency, team cohesion, product delivery and lifelong learning. Keep executives organized through setting clear expectations, empowering the team, facilitating strong communication, artful articulation and the ability to display grace under pressure. Exemplify leadership, both independently and in a team environment.

## Skills

- **Business Operations Management**
- **Finance & Accounting Operations**
- **Communication Skills**
- **C-Suite Level Personal Assistant Support**
- **Conflict Resolution**
- **Business Systems Management**
- **Time Management**
- **Multitasking Abilities**
- **Training & Development**
- **Team Building: Innovative Strategic Planning**

## Professional Experience

**Dismas Home of New Hampshire** August 2022 to Present

**Director of Operations**

Provide operational oversight and support regulatory alignment across multiple licensed programs, ensuring adherence to state, federal, Medicaid, and BDAS contractual requirements.

Partner with Executive and Clinical leadership to translate strategic and clinical decisions into operational procedures, workflows, and implementation plans.

Direct audit and regulatory readiness efforts, including preparation for licensing reviews, Medicaid audits, and external monitoring; coordinate documentation, timelines, and corrective action planning.

Oversee non-clinical operational systems including facilities management, safety and security, emergency preparedness, transportation, IT coordination, and vendor relations to ensure program stability and compliance.

Develop, implement, and maintain operational, clinical, and resident policies to align regulatory requirements with organizational practices; conduct ongoing policy reviews and updates.

Monitor organizational readiness for inspections and audits by aligning documentation, procedures, and staff practices with regulatory expectations.

Identify operational and compliance risks; provide recommendations to executive leadership to support informed decision-making and mitigate potential issues.

Support quality improvement initiatives, internal audits, and performance monitoring to strengthen operational efficiency and regulatory adherence.

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Collaborate with Human Resources by providing operational insight into staffing structures, workforce planning, and organizational processes impacting program delivery.

Maintain and manage relationships with external stakeholders including DHHS, BDAS, managed care organizations, and other regulatory and oversight partners.

Contribute to leadership team discussions, offering operational perspective on staffing, facilities, safety, and program operations to ensure alignment with funding and licensing requirements

**Mount Prospect Academy-Becket Family of Services** Nov 2020 to July 2022

**Administrative & Quality Assurance Manager**

Provide administrative support to the Clinical Operations Directors and the administrative team. Supports the overall functioning of the offices in the development and maintenance of quality assurance systems, data, and clerical support.

Manage and support administrative processes relating to quality assurance and enhancement.

Review clinical files for regulatory compliance and quality assurance.

Audit Discharge Binders during the final review

Assist, when needed, with census tracking (new, discharged, transitioned, and update data)

Supports Clinical Director and supervisors in projects and development of systems, maintaining and creating program data as needed.

Supervise four to five Administrative Assistants, including providing weekly check in meetings, regular evaluations, time & attendance management, training, and coaching to ensure optimal office functioning,

Delegate to Administrative Assistant as appropriate

Supports other administrative faculty and staff; helping in streamlining of work processes and training as needed.

Develops and maintains new quality assurance measures and procedures.

Attend strategic planning meetings, staff meetings and administrative meetings providing updates and input

Updates procedure documents as they pertain to compliance, documentation, and data management.

Troubleshoot and maintains computer tracking system(s) including but not limited to KaleidaCare, SharePoint, and Paycor

Regularly inspects and monitors Office Safety Compliance for Plymouth, Rochester, Keene, and Nashua Offices

HIPPA Liaison Team Member: attends quarterly meetings, updates staff, and submits any PHI related reports.

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Supervise four to five Administrative Assistants, including providing weekly check in meetings, regular evaluations, time & attendance management, training, and coaching to ensure optimal office functioning,

Delegate to Administrative Assistant as appropriate

Supports other administrative faculty and staff; helping in streamlining of work processes and training as needed.

Develops and maintains new quality assurance measures and procedures.

Attends strategic planning meetings, staff meetings and administrative meetings providing updates and input

Updates procedure documents as they pertain to compliance, documentation, and data management

Troubleshoot and maintains computer tracking system(s) including but not limited to KaleidaCare, SharePoint, and Paycor

Regularly inspects and monitors Office Safety Compliance for Plymouth, Rochester, Keene, and Nashua Offices

HIPPA Liaison Team Member: attends quarterly meetings, updates staff, and submits any PHI related incident reports.

**AMERICAN HEART ASSOCIATION**, Remote 2006 to 2019

**Senior Director Business Operations & Development**

Planned and monitored day-to-day operations. Safeguarded and augmented efficiency of operations to facilitate accelerating development and long-term success. Supervised and mentored Director(s) Operations and supported staff, providing constructive feedback. Maintained judgement, discretion and confidentiality. Evaluated efficiency of business procedures according to organization objectives and applied improvements.

Managed team of 8 - 15 Field Support Directors, ensuring KPIs were in place and targets were met for over 50 events: luncheons, GALA's, Heart Walks, and leadership meetings.

Created how-to procedures, databases, and policies for recruiting, managing and retaining volunteers to assist in targeted recruitment of volunteers needed to provide support for events.

Streamlined HR efficiencies as liaison to Human Resources department. Hired new employees, coordinated orientations, and provided training for new employees.

Provided mid-year / year-end performance reviews, disciplinary actions and employee development 8 - 15 staff, ensuring maximum performance while guiding staff, offering feedback and corrective action.

Liaised between SVP and multiple business divisions, improving communication through assessment of KPIs and regular review to ensure KPIs were achieved.

Cross-trained staff at multiple levels (Sales Directors, Field Support, Executive Directors), improving data integrity and management while working in many systems such as Enterprise One, Dynamics CRM, Microsoft Office, and event-based systems.

Assessed and planned for department changes by providing systematic approach to addressing issues and managing change successfully as a leader. Collaborated with department managers to assess needs associated with event management and finance operations

Docusign Envelope ID: 70192834-E321-8CC2-8203-6CC407A8DA17



and sales strategies, ensuring a sense of unity and teamwork and enhancing the efficiency and productivity of the departments.

Trained, coached, and mentored staff, ensuring smooth adoption of new systems, policies and programs.

Managed and executed business plans and communicated company vision and objectives to motivate teams through setting support priorities, focusing available resources and follow through to strengthen day-to-day operations.

Reduced budgetary expenditures by effectively negotiating contracts for more advantageous terms.

Supported regulatory compliance by overseeing all audits to verify protocol adherence and top-level decision-making and strategy planning, forging productive relationships with top leaders and serving as key advocate for various personnel issues, ensuring the utmost confidentiality.

Implemented CRM team to guarantee operational quality and team efficiency procedures.

Managed, trained and motivated Business Operation Directors and Field Support Coordinators to continuously improve knowledge and abilities in areas of operations such as budgeting, materials procurement, and data management.

## Education

Bachelor of Arts, Suma Cum Laude, Rivier University, Nashua, NH, January 2, 2025

## Technical Skills

Microsoft Office to include Excel, Microsoft Word, PowerPoint and Outlook, Skype, One Drive, Dynamics CRM, Greater Giving, Blackbaud, CANVA, Enterprise One (Payable / Receivable), PeopleSoft, Sharepoint.

## Professional Affiliations

Rivier University, American Society of Administrative Professionals

## Volunteerism

- Great Waters Music Festival, Wolfeboro, NH
- Andy Blacksmith's Ride for Life, Seacoast Harley-Davidson

WC

# Wyndi Cashman

## OBJECTIVE

To work, volunteer, and advocate in the mental health field using my experience, knowledge, and resources to help those with a history of substance use and other mental health disorders.

## COMPETENCIES

- Excellent Client Relations Skills
- Strong Organizational Skills
- Advanced Data Entry Competence
- Software: Microsoft Office Suite, Adobe, QuickBooks, Electronic Health Records
- Extensive knowledge of HIPAA and 42 CFR part 2 client protections


ADDRESS
[redacted]

PHONE
[redacted]

[redacted]

PROFILE
[redacted]


## EXPERIENCE

March 2023 – Current
Mental Health Counselor • Social Worker
Strafford County Dept. of Corrections • Dover, NH

- Facilitate recovery support groups using evidenced-based interventions.
- Provide counseling services to individuals contemplating or actively seeking help with substance use and other mental health disorders while incarcerated.
- Conduct level of care assessments and make appropriate recommendations for community corrections and NH Drug Court.

July 2019 – October 2023
Substance Use Disorder Clinician • Seacoast Mental Health Center • Portsmouth, NH

Case management of an assigned case load; developed and maintained therapeutic relationship with clients, monitored progress and client status, identified significant client changes that warranted clinical, medical, or further intervention. Worked in partnership with other behavioral health professionals to engage individuals who may benefit from recovery support and mental health services.

2018 – 2019
Counselor/Case Manager • Lowell House Inc. • Tewksbury, MA

## EDUCATION

2022-2024
University of New Hampshire, Durham, NH
Masters in Social Work (MSW)

2019-2021
Southern New Hampshire University, Manchester, NH
Bachelor of Arts Degree, Human Services, Addiction Studies
3.78 G.P.A., Magna Cum Laude

## CERTIFICATIONS

Licensed Alcohol Drug Counselor (LADC) — 2022
NH Board of Licensing for Alcohol and Other Drug Use Professionals

Certified Recovery Support Worker (CRSW) — 2019
NH Board of Licensing for Alcohol and Other Drug Use Professionals

CCAR Recovery Coach Academy — 2017
Reality Check, Jaffrey, NH

## REFRENCES

Available upon request

[redacted]

# Dawn S. Catalanotti

Extensive experience in financial oversight, fund accounting, records management, database management and compliance. Detail oriented, highly organized with strong communication skills working with broad audiences. Possess independent, collaborative professional working skills. Proven integrity in the workplace. Excellent at working with people of diverse backgrounds, demographics, and experiences.

## Experience

### New Hampshire Coalition of Recovery Residences - Concord, NH — 2020 - Present

**Business/Finance Manager**

- Maintain finances utilizing fund accounting system for $350k cash assets, $650k operating budget accurately, with proper supporting documentation
- Maintain compliance with State, Federal and private grants
- Ensure all financial controls and policies are maintained and followed by entire organization
- Ensure proper recording/acknowledgement of donations for IRS compliance
- Complete invoices for reimbursement grants accurately & timely
- Process and record payroll; verify payroll service makes monthly tax deposits, files all required reports and issues W-2's/W-3; maintain confidential employee records; complete annual Worker's Comp. audit
- Perform monthly bank reconciliations
- Prepare monthly financials for Board meetings; support Treasurer producing Treasurer's Report; support Executive Director and Treasurer with building budgets, other financial duties as necessary
- Experience preparing annual IRS 990 Form and relevant Schedules

**Housing Certification Program Manager**

- Manage housing certification program for Recovery Housing in New Hampshire according to a national standard
- Ensure residence's compliance with 31 standards through verification of policies, documentation, attestations, onsite visits, and extensive resident & management interviews
- Annual site inspections of 100+ recovery homes
- Streamlined certification processes as certified homes grew from 20 to 100+ houses
- Manage and support 30+ housing operators ensuring timely completion of recertification; provide technical assistance, education on best practices
- Manage certification team members; assign & oversee responsibilities to ensure timely and consistent process
- Oversee database of certified and in-process recovery residences ensuring accuracy of data
- Provide detailed reports to Executive Director on status of in-process, certified & recertifying houses
- Member National Alliance for Recovery Residences Standards Workgroup

### Church of Our Saviour - Milford, NH — 2006 - Present

**Full Charge Bookkeeper – very part-time** — 2006 - Present

- Maintain fund accounting system for $700k cash assets, $200k operating budget accurately tracking 40+ funds; ensure proper supporting documentation for all transactions
- Proof and post all weekly donations, general income, invoices, electronic payments; print checks for processing
- Process and record payroll; make monthly 941 deposits, prepare quarterly 941 reports, W-2's/W-3, and 1099's/1096; maintain confidential employee records; complete annual Worker's Comp audit
- Reconcile all bank accounts; generate monthly financial reports for Finance Committee and Vestry
- Maintain all records for annual Diocesan required audit
- Assist in developing annual budget with Church Treasurer and Finance Chair
- Maintain member giving records, contribution envelope numbers, and confidential pledge record

**Parish Administrator** — 2014 - 2020

- Managed day-to-day operations and facility for medium-sized parish
- Coordinated and communicated parish programs & activities through publications, correspondences, telephone and electronic means; managed office and parish supplies consistently within or below budget

- Assisted parish officers, vestry, committee chairs and parishioners in performing their respective missions
- Prepared weekly worship bulletins, parish mailings, Annual & Parochial reports, weekly & monthly newsletters
- Managed church activities by maintaining church calendar, scheduling lay ministers and other volunteers, coordinated use of church building by outside groups
- Maintain parish membership database for 100+ parish families
- Oversight of Parish Sexton

**Served as Treasurer (volunteer) 2003 - 2006**

**Past Bookkeeping Clients**

| | |
|---|---|
| The Frame Depot – Milford, NH | 2006 - 2020 |
| Twin Valley Farm – Pepperell, MA | 2010 - 2020 |
| JM on the Level – Wilton, NH | 2018 - 2020 |

## Education

**University of New Hampshire – Durham, NH**
Bachelors of Science in Business Administration – Cum Laude

## Additional Employment

**Cabletron Systems - Durham, NH/Nashua, NH**

**Development Firmware Test Engineer**

- Tested firmware on Network Management devices for engineering
- Ran weekly MR (Modification Request) meetings providing details and prioritized reported "bugs"
- Created detailed test plans for all functionality; modified automated test scripts as needed
- Verified: new functionality, customer problems – including recreating configurations, existing bugs on other platforms applicable to current tested device

**Release Engineer**

- Facilitated transfer of firmware and software products from engineering into production
- Distributed internal test versions to all internal groups, maintained archives of past releases
- Required developing positive working relationships, and coordinating with a wide variety of groups: SQA, Development, Product Support, Internal Test, Manufacturing, and Upper Management

**Kilkenny Horse Center - Hollis, NH/Greenfield, NH**

**Assistant Barn Manager/Instructor/Coach**

- Instructed 20 students per week; assisted organizing and running 4 week-long summer riding camps with 15 riders each and 4 schooling barn shows yearly
- Coached students at both schooling and sanctioned horse shows across New England
- Assisted and advised students purchasing appropriate horses for private use
- Managed barn workers, daily care of 25 horses including their overall health & safety providing first aid/medical care as needed; on-call to respond to emergencies

## Skills & Interests

Microsoft Office, Excel, PowerPoint; Google Workspace; QuickBooks; Church Windows (fund accounting/membership/payroll software); Aplos (fund accounting/donations software)
Love horses & riding & mucking stalls, outdoor activities; Asst coach for ConVal High School Equestrian Team 2016-2022 (volunteer); Chaperone for youth group mission trips multiple years (volunteer)

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-04)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Families Flourish Northeast, Inc. | | 1.4. Grantee Address<br>P.O BOX 28, Lebanon, NH 03766 | |
| 1.5 Grantee Phone #<br>603-540-5712 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$405,000 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by: Bethany Cottrell<br>C5F081B493344CA...<br>9/15/2026 | | 1.12. Name & Title of Grantee Signor 1<br>Bethany Cottrell Executive Director | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by: Katja S. Fox<br>ED9D05B04C63442...<br>9/16/2026 | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino<br>748734844941480...<br>Assistant Attorney General, On: 9/18/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").



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**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



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approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



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## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in the Upper Valley region of New Hampshire.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 3: Provide access to housing to support treatment, recovery, and stability. Qualifying Projects under this Priority may include capital purchases and/or renovations of facilities to provide access to housing to support treatment, recovery, and stability. Qualifying Projects do not include ongoing services.

1.6. The Grantee must expand access to trauma-informed, family-centered American Society of Addiction Medicine (ASAM) Level 3.5 residential recovery housing that supports treatment, recovery, and long-term stability for pregnant and parenting women and their children by making one-time capital improvements and implementing occupancy readiness activities. The Grantee must ensure funding through this Agreement supports:

1.6.1. Occupancy-critical health, safety, accessibility, environmental, and residential infrastructure necessary to safely, and in compliance with all applicable state and federal laws and regulations, open and operate the 12-unit facility, including:

1.6.1.1. Fire alarm and fire suppression systems;

1.6.1.2. Secure entry and access control systems;

1.6.1.3. ADA accessibility improvements;

1.6.1.4. High efficiency ventilation and air purification systems;

1.6.1.5. Residential family unit furnishings and equipment;

1.6.1.6. Shared family and children's space furnishings; and

1.6.1.7. Community kitchen appliances.

1.7. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.8. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.9. The Grantee must participate in operational site reviews on a schedule provided by the Department. All deliverables, programs, and activities must be subject to review during this time. The Grantee must:

1.9.1. Ensure the Department has access sufficient for monitoring of Agreement compliance requirements; and

1.9.2. Ensure the Department is provided with access that includes but is not limited to:

1.9.2.1. Data.

1.9.2.2. Financial records.

1.9.2.3. Scheduled access to Grantee work sites, locations, work spaces and associated facilities.

1.9.2.4. Scheduled access to Grantee principals and staff.

1.10. Reporting

1.10.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.10.1.1. The name, mailing address, and physical address of the Grantee;

1.10.1.2. The time period covered by the report;

1.10.1.3. The date the report was prepared;

1.10.1.4. A detailed account of funding spent on approved uses;

1.10.1.5. The number of individuals served;

1.10.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.10.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.10.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

## 2. Additional Terms

### 2.1. Impacts Resulting from Court Orders or Legislative Changes

2.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

## 3. Records

3.1. The Grantee must keep records that include, but are not limited to:

3.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

3.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

3.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

3.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

   8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

      8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

   8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

      8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

   8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

   8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

   8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which

exception has been taken, or which have been disallowed because of such an exception.

9. Property Standards

9.1. Insurance coverage.

9.1.1. The Grantee shall, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved in whole or in part with State funds under this Agreement as the Grantee provides to real property and equipment the Grantee owns outside of this Agreement.

9.2. Real property.

9.2.1. Subject to the obligations and conditions set forth in this section, title to real property acquired or improved in whole or in part with State funds under this Agreement (herein "real property") will vest upon acquisition in the Grantee.

9.2.2. Except as otherwise provided by State statutes or by the Department, the Grantee must use the real property for the purpose originally authorized by the State as long as needed for that purpose, during which time the Grantee must:

9.2.2.1. Not dispose of or encumber its title or other interests without prior State approval.

9.2.2.2. Submit an annual report to the State as required in Exhibit B, Scope of Services, Subsection 1.10. Reporting, to confirm the real property continues to be used for the originally authorized purpose. When real property is no longer needed for the originally authorized purpose, the Grantee must obtain disposition instructions from the State. The instructions must provide for one of the following alternatives:

9.2.2.2.1. Retain title after compensating the State. The amount paid to the State will be computed by applying the State's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property; However, in those situations where the Grantee is disposing of real property acquired or improved with State funds and acquiring replacement real property prior to expiration of this

Agreement and any amendment thereof, the net proceeds from the disposition may be used as an offset to the cost of the replacement property;

9.2.2.2.2. Sell the property and compensate the State. The amount due to the State will be calculated by applying the State's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the State appropriation funding this Agreement or any amendment thereof has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the Grantee is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return; or

9.2.2.2.3. Transfer title to a third party designated/approved by the State. The Grantee is entitled to be paid an amount calculated by applying the State's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

9.2.3. The covenants in Section 9.2. Property and its Subparagraphs shall survive for a period of eight (8) years from the date of termination of the Agreement.

9.3. Equipment.

9.3.1. Equipment means tangible personal property (including information technology systems) purchased in whole or in part with State funds and that has a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds $5,000.

9.3.2. Subject to the obligations and conditions set forth in this section, title to equipment acquired with State funds will vest upon acquisition in the Grantee subject to the following conditions. The Grantee must:

9.3.2.1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

9.3.2.2. Not encumber the property without approval of the State.

9.3.2.3. Use and dispose of the property in accordance with Paragraph 9.3.3. and Paragraph 9.3.5.

9.3.3. Use.

9.3.3.1. Equipment must be used by the Grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by State funds, and the Grantee must not encumber the property without prior approval of the State. When no longer needed for the original program or project, the equipment may be used in other activities funded by the State.

9.3.3.2. During the time that equipment is used on the project or program for which it was acquired, the Grantee must also make equipment available for use on other projects or programs currently or previously supported by the State, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the State that financed the equipment. Use for non-State-funded programs or projects is also permissible with approval from the State.

9.3.3.3. When acquiring replacement equipment, the Grantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

9.3.4. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with State funding, until disposition takes place will, as a minimum, meet the following requirements:

9.3.4.1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost

of the property, percentage of State participation in the project costs for the Agreement under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

9.3.4.2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

9.3.4.3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

9.3.4.4. Adequate maintenance procedures must be developed to keep the property in good condition.

9.3.4.5. If the Grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

9.3.5. Disposition. When original or replacement equipment acquired with State funds is no longer needed for the original project or program or for other activities currently or previously supported by the State, except as otherwise provided by State statutes or in this Agreement, the Grantee must request disposition instructions from the State. Disposition of the equipment will be made as follows:

9.3.5.1. Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the State.

9.3.5.2. Items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the Grantee or sold. The State is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the State's percentage of participation in the cost of the original purchase. If the equipment is sold, the State may permit the Grantee to deduct and retain from the State's share $500 or ten (10) percent of the proceeds, whichever is less, for its selling and handling expenses.

9.3.5.3. The Grantee may transfer title to the property to an eligible third party provided that, in such cases, the

Grantee must be entitled to compensation for its attributable percentage of the current fair market value of the property.

9.3.5.4. In cases where the Grantee fails to take appropriate disposition actions, the State may direct the Grantee to take disposition actions.

10. Property Relationship and Liens

10.1. Real property, equipment, and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Grantee for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Grantee to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with State funds and that use and disposition conditions apply to the property.

Exhibit C-1 Budget

| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| **Contractor Name:** | *Families Flourish Northeast, Inc.* | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | |
| **Indirect Cost Rate (if applicable)** | 0.00% | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Funded by DHHS - SFY 28** |
| 1. Salary & Wages | $0 | $0 |
| 2. Fringe Benefits | $0 | $0 |
| 3. Consultants | $0 | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $45,000 | $0 |
| 5.(a) Supplies - Educational | $0 | $0 |
| 5.(b) Supplies - Lab | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 |
| 5.(e) Supplies - Office | $0 | $0 |
| 6. Travel | $0 | $0 |
| 7. Software | $0 | $0 |
| 8. (a) Other - Marketing/Communications | $0 | $0 |
| 8. (b) Other - Education and Training | $0 | $0 |
| 8. (c) Other - Other (specify below) | $0 | $0 |
| *Fire Suppression/Fire Safety* | $125,000 | $0 |
| *Secure Entry, Security Systems* | $65,000 | $0 |
| *HVAC/Air Purification* | $75,000 | $0 |
| *Furnishings and Fixtures (Units and Shared)* | $0 | $95,000 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 |
| Total Direct Costs | $310,000 | $95,000 |
| Total Indirect Costs | $0 | $0 |
| ***Subtotals*** | $310,000 | $95,000 |
| | **TOTAL** | **$405,000** |

Initial

Contractor Initials: BAC

Date: 9/15/2026

Docusign Envelope ID: 328C9177-ADBF-8C00-8065-B5A74B74FE76

# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that FAMILIES FLOURISH NORTHEAST, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 30, 2020. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **835707**

Certificate Number: **0008007812**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 31st day of August A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 328C9177-ADBF-8C00-8065-B5A74B74FE76

**CERTIFICATE OF AUTHORITY**

I, __Courtney Tanner_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of __Families Flourish Northeast_____.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on ___December 17___, 2025____, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That __Bethany Cottrell_____ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of _Families Flourish Northeast___ to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: _9/2/2026____

_ ___
Signature of Elected Officer
Name:
Title:

Docusign Envelope ID: 328C9177-ADBF-8C00-8065-B5A74B74FE76

ACORD

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/28/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
E & S Insurance Services LLC
21 Meadowbrook Lane
P O Box 7425
Gilford NH 03247-7425

**CONTACT NAME:** Fairley Kenneally
**PHONE (A/C, No, Ext):** (603) 293-2791 **FAX (A/C, No):** (603) 293-7188
**E-MAIL ADDRESS:** fairley@esinsurance.net

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Scottsdale Insurance Company | 41297J |
| INSURER B : Sequoia Insurance Company | 22985 |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**INSURED**
Families Flourish Northeast Inc.
Po Box 28
Lebanon NH 03766

**COVERAGES** **CERTIFICATE NUMBER:** 26 wc **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. *LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | [X] COMMERCIAL GENERAL LIABILITY<br>[ ] CLAIMS-MADE [X] OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>[ ] POLICY [ ] PRO-JECT [ ] LOC<br>[ ] OTHER: | | | CPS8472780 | 07/18/2026 | 07/18/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 1,000,000 |
| | | | | | | | MED EXP (Any one person) | $ 10,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 2,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ 2,000,000 |
| | | | | | | | Employment Practices Liability Insu | $ 25,000 |
| | AUTOMOBILE LIABILITY<br>[ ] ANY AUTO<br>[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS<br>[ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | [ ] UMBRELLA LIAB [ ] OCCUR<br>[ ] EXCESS LIAB [ ] CLAIMS-MADE<br>[ ] DED [ ] RETENTION $ | | | | | | EACH OCCURRENCE | $ |
| | | | | | | | AGGREGATE | $ |
| | | | | | | | | $ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [ ]<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | QWS1513248 | 02/01/2026 | 02/01/2027 | [ ] PER STATUTE [ ] OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 100,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 100,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 500,000 |
| | | | | | | | | |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

**CERTIFICATE HOLDER**
State of New Hampshire Department of Health and Human Services
129 Pleasant Street
Concord NH 03301

**CANCELLATION**
**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**
Fairley Kenneally


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# NONPROFIT COVER SHEET

**A. Entity Name: Families Flourish Northeast, Inc.**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Bethany Cottrell / (603) 689-8728 / Bcottrell@familiesflourishne.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Bethany Cottrell Title: Executive Director
Signature: Bethany Cottrell

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Courtney Tanner (board chair)** | Dartmouth Health |
| **Tom Sullivan (committee chair)** | Sullivan Construction, LLC |
| **Lisa Baldez (committee chair)** | Dartmouth College |
| **Cheri Bryer** | Dartmouth Health |
| **Carrie Colla** | Dartmouth Institute for Health Policy and Geisel School of Medicine |
| **Julia Williams** | Point32 Health |
| **Taylor Caswell** | Bernstein Shur Strategic Economic Solutions |
| **Dr. Emily Baker** | Retired Clinician |
| **Ian Kipperman** | Certified Public Accountant |
| **Peter Mason** | Clinician |
| **Joe Kenney (board treasurer)** | Claremont Savings Bank |
| | |

**D. List Key Personnel (**Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Bethany Cottrell** | Executive Director | $135,000 | $0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 32812 | Families Flourish Northeast, Inc. | PO BOX 28Lebanon, NH 03766 | Lebanon | NH | 03766 | G | 11/15/2026 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ X ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

Mission

Our mission is to fill a critical gap by providing trauma-informed residential substance use disorder treatment for pregnant and parenting women in a warm, safe, and supportive community.

Vision

Our vision is to support lifelong health, healing, and recovery for women, children, families, and communities by interrupting the intergenerational cycle of addiction.

Form **990EZ**

Department of the Treasury
Internal Revenue Service

# Short Form
# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**

▶ **Do not enter social security numbers on this form as it may be made public.**

▶ **Go to www.irs.gov/Form990EZ for instructions and the latest information.**

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

**A For the 2024 calendar year, or tax year beginning 01-01-2024 , and ending 12-31-2024**

**B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

**C** Name of organization
FAMILIES FLOURISH NORTHEAST INC

Number and street (or P. O. box, if mail is not delivered to street address) | Room/suite
PO BOX 28

City or town, state or province, country, and ZIP or foreign postal code
LEBANON, NH 03766

**D Employer identification number**
84-4591233

**E** Telephone number

**F** Group Exemption Number ▶

**G** Accounting Method: ☐ Cash ☑ Accrual Other (specify) ▶

**H** Check ▶ ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I Website:** ▶FAMILIES FLOURISHNE.ORG

**J Tax-exempt status** (check only one) - ☑ 501(c)(3) ☐ 501(c)( ) ◀ (insert no. ☐ 4947(a)(1) or ☐ 527

**K** Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ $ 163,673

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

| | | | | | |
|---|---|---|---|---|---|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | 1 | 163,673 |
| | 2 | Program service revenue including government fees and contracts | | 2 | |
| | 3 | Membership dues and assessments | | 3 | |
| | 4 | Investment income | | 4 | |
| | 5a | Gross amount from sale of assets other than inventory | 5a | | |
| | b | Less: cost or other basis and sales expenses | 5b | | |
| | c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | | 5c | |
| | 6 | Gaming and fundraising events | | | |
| | a | Gross income from gaming (attach Schedule G if greater than $15,000) | 6a | | |
| | b | Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000) | 6b | | |
| | c | Less: direct expenses from gaming and fundraising events | 6c | | |
| | d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | | 6d | |
| | 7a | Gross sales of inventory, less returns and allowances | 7a | | |
| | b | Less: cost of goods sold | 7b | | |
| | c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | | 7c | |
| | 8 | Other revenue (describe in Schedule O) | | 8 | |
| | 9 | **Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶ | | 9 | 163,673 |
| Expenses | 10 | Grants and similar amounts paid (list in Schedule O) | | 10 | |
| | 11 | Benefits paid to or for members | | 11 | |
| | 12 | Salaries, other compensation, and employee benefits | | 12 | |
| | 13 | Professional fees and other payments to independent contractors | | 13 | 3,676 |
| | 14 | Occupancy, rent, utilities, and maintenance | | 14 | |
| | 15 | Printing, publications, postage, and shipping | | 15 | 2,223 |
| | 16 | Other expenses (describe in Schedule O) | | 16 | 28,002 |
| | 17 | **Total expenses.** Add lines 10 through 16 ▶ | | 17 | 33,901 |
| Net Assets | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | | 18 | 129,772 |
| | 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | | 19 | 289,216 |
| | 20 | Other changes in net assets or fund balances (explain in Schedule O) | | 20 | |
| | 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 | | 21 | 418,988 |

**Part II** **Balance Sheets** (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☑

| | (A) Beginning of year | | (B) End of year |
|---|---|---|---|
| **22** Cash, savings, and investments | 291,293 | **22** | 344,493 |
| **23** Land and buildings | | **23** | |
| **24** Other assets (describe in Schedule O) | | **24** | 76,643 |
| **25 Total assets** | 291,293 | **25** | 421,136 |
| **26 Total liabilities** (describe in Schedule O) | 2,077 | **26** | 2,148 |
| **27 Net assets or fund balances** (line 27 of column (B) **must** agree with line 21) | 289,216 | **27** | 418,988 |

**Part III** **Statement of Program Service Accomplishments** (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . ☑

**Expenses** (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose?
PROVIDING COMPREHENSIVE SUBSTANCE USE TREATMENT TO PREGNANT AND PARENTING WOMEN WITH SUBSTANCE USE DISORDER IN A THERAPEUTIC RESIDENTIAL SETTING WHERE THAY CAN RESIDE WITH THEIR CHILDREN

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

| | | | |
|---|---|---|---|
| **28** PROVIDE SERVICES TO WOMEN WITH SUBSTANCE USE DISORDER<br>(Grants $ ) If this amount includes foreign grants, check here . . . ▶ ☐ | **28a** | 26,702 |
| **29**<br>(Grants $ ) If this amount includes foreign grants, check here . . . ▶ ☐ | **29a** | |
| **30**<br>(Grants $ ) If this amount includes foreign grants, check here . . . ▶ ☐ | **30a** | |
| **31** Other program services (describe in Schedule O)<br>(Grants $ ) If this amount includes foreign grants, check here . . . ▶ ☐ | **31a** | |
| **32 Total program service expenses** (add lines 28a through 31a) ▶ | **32** | 26,702 |

**Part IV** **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated ; see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV. . . . . ☐

| **(a)** Name and title | **(b)** Average hours per week devoted to position | **(c)** Reportable compensation (Forms W-2/1099-MISC) **(if not paid, enter -0-)** | **(d)** Health benefits, contributions to employee benefit plans, and deferred compensation | **(e)** Estimated amount of other compensation |
|---|---|---|---|---|
| COURTNEY TANNER JDMSW<br>CHAIR | 5.00 | 0 | | |
| LAURIE STOREY-MANSEAU<br>DIRECTOR | 2.00 | 0 | | |
| TOM SULLIVAN<br>DIRECTOR | 2.00 | 0 | | |
| LISA BALDEZ PHD<br>DIRECTOR | 2.00 | 0 | | |
| GENE CALVANO MS<br>DIRECTOR | 2.00 | 0 | | |
| LYNN GUILETTE CPA MHCDS MBA<br>DIRECTOR | 2.00 | 0 | | |
| LISA JOHNSON MS<br>DIRECTOR | 2.00 | 0 | | |
| CHERI BRYER<br>DIRECTOR | 2.00 | 0 | | |
| CARRIE COLLA<br>DIRECTOR | 2.00 | 0 | | |

**Part V** **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . . . . . ☐

| | | | Yes | No |
|---|---|---|---|---|
| 33 | Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O | 33 | | No |
| 34 | Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions. | 34 | | No |
| 35a | Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? | 35a | | No |
| b | If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O | 35b | | |
| c | Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III | 35c | | No |
| 36 | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | 36 | | No |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a | | | |
| b | Did the organization file **Form 1120-POL** for this year? | 37b | | No |
| 38a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? | 38a | | No |
| b | If "Yes," complete Schedule L, Part II and enter the total amount involved 38b | | | |
| 39 | Section 501(c)(7) organizations. Enter: | | | |
| a | Initiation fees and capital contributions included on line 9 39a | | | |
| b | Gross receipts, included on line 9, for public use of club facilities 39b | | | |
| 40a | Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶ | | | |
| b | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | 40b | | No |
| c | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections4912, 4955, and 4958 ▶ | | | |
| d | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ | | | |
| e | All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T | 40e | | No |

41 List the states with which a copy of this return is filed. ▶

42a The organization's books are in care of ▶ ORGANIZATION Telephone no. ▶ (603) 684-8635

Located at ▶ PO BOX 20 ENFIELD CENTER , NH ZIP + 4 ▶ 03749

| | | | Yes | No |
|---|---|---|---|---|
| b | At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 42b | | No |
| | If "Yes," enter the name of the foreign country: ▶ | | | |
| | See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| c | At any time during the calendar year, did the organization maintain an office outside the U.S.? | 42c | | No |
| | If "Yes," enter the name of the foreign country: ▶ | | | |

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041 -** Check here . . . . . ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year . . . . ▶ 43

| | | | Yes | No |
|---|---|---|---|---|
| 44a | Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44a | | No |
| b | Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44b | | No |
| c | Did the organization receive any payments for indoor tanning services during the year? | 44c | | No |
| d | If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* | 44d | | |
| 45a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 45a | | No |
| 45b | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) | 45b | | No |

| | | | Yes | No |
|---|---|---|---|---|
| 46 | Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. | 46 | | No |

**Part VI** **Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47- 49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

| | | | Yes | No |
|---|---|---|---|---|
| 47 | Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | 47 | | No |
| 48 | Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | No |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | No |
| b | If "Yes," was the related organization a section 527 organization? | 49b | | |

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

| **(a)** Name and title of each employee | **(b)** Average hours per week devoted to position | **(c)** Reportable compensation (Forms W-2/1099-MISC) | **(d)** Health benefits, contributions to employee benefit plans, and deferred compensation | **(e)** Estimated amount of other compensation |
|---|---|---|---|---|
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

| **(a)** Name and business address of each independent contractor | **(b)** Type of service | **(c)** Compensation |
|---|---|---|
| NONE | | |
| | | |
| | | |
| | | |

d Total number of other independent contractors each receiving over $100,000. ▶

52 Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A ▶ ☑ **Yes** ☐ **No**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

| | |
|---|---|
| Signature of officer | Date 2025-11-15 |
| COURTNEY TANNER JDMSW CHAIR<br>Type or print name and title | |

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| DAVID C PLANTE CPA | | 2025-11-13 | | P00643348 |
| Firm's name ▶ PENCHANSKY & COII PLLC | | | Firm's EIN ▶ 84-2138208 | |
| Firm's address ▶ 1650 ELM ST SUITE 302<br>MANCHESTER, NH 03101 | | | Phone no. (603) 647-2400 | |

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☑ **Yes** ☐ **No**

## Additional Data

Return to Form

**Software ID:**

**Software Version:**

**Form 990-EZ, Special Condition Description:**

| Special Condition Description |
| --- |

**SCHEDULE A**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**
**▶ Attach to Form 990 or Form 990-EZ.**
**▶ Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

**Name of the organization**
FAMILIES FLOURISH NORTHEAST INC

**Employer identification number**
84-4591233

## Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

| **(i)** Name of supported organization | **(ii)** EIN | **(iii)** Type of organization (described on lines 1- 10 above (see instructions)) | **(iv)** Is the organization listed in your governing document? | | **(v)** Amount of monetary support (see instructions) | **(vi)** Amount of other support (see instructions) |
|---|---|---|---|---|---|---|
| | | | **Yes** | **No** | | |
| | | | | | | |
| | | | | | | |
| **Total** | | | | | | |

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . | | 134,036 | 350,463 | 41,467 | 163,673 | 689,639 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge.. | | | | | | |
| 4 **Total.** Add lines 1 through 3 | | 134,036 | 350,463 | 41,467 | 163,673 | 689,639 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4. | | | | | | 689,639 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4. . | | 134,036 | 350,463 | 41,467 | 163,673 | 689,639 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on . . | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 689,639 |

12 Gross receipts from related activities, etc. (see instructions) . . . . . **12** 812

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f) divided by line 11, column (f)) . . . . . **14** 100.000 %

15 Public support percentage for 2023 Schedule A, Part II, line 14 . . . . . **15** 100.000 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☑

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶☐

**Part III** **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . . | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year. | | | | | | |
| c Add lines 7a and 7b. . | | | | | | |
| 8 **Public support.** (Subtract line 7c from line 6.) | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6. . . | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. | | | | | | |
| c Add lines 10a and 10b. | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on. | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.). . | | | | | | |

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶☐

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2024 (line 8, column (f) divided by line 13, column (f)) . . . . . | 15 | |
| 16 | Public support percentage from 2023 Schedule A, Part III, line 15 . . . . . | 16 | |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2024** (line 10c, column (f) divided by line 13, column (f)) . . . . . | 17 | |
| 18 | Investment income percentage from **2023** Schedule A, Part III, line 17 . . . . . | 18 | |

19a **33 1/3% support tests-2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . ▶☐

## Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

### Section A. All Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.* | 1 | | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).* | 2 | | |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.* | 3a | | |
| b | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.* | 3b | | |
| c | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.* | 3c | | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.* | 4a | | |
| b | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.* | 4b | | |
| c | Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.* | 4c | | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).* | 5a | | |
| b | **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | 5b | | |
| c | **Substitutions only.** Was the substitution the result of an event beyond the organization's control? | 5c | | |
| 6 | Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.*** | 6 | | |
| 7 | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .* | 7 | | |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).* | 8 | | |
| 9a | Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.*** | 9a | | |
| b | Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.*** | 9b | | |
| c | Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.*** | 9c | | |
| 10a | Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.* | 10a | | |
| b | Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).* | 10b | | |

## Part IV Supporting Organizations (continued)

| | | | Yes | No |
|---|---|---|---|---|
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| a | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | 11a | | |
| b | A family member of a person described on 11a above? | 11b | | |
| c | A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to 11a, 11b, or 11c, provide detail in* ***Part VI.*** | 11c | | |

## Section B. Type I Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.* | 1 | | |
| 2 | Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.* | 2 | | |

## Section C. Type II Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).* | 1 | | |

## Section D. All Type III Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).* | 2 | | |
| 3 | By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.* | 3 | | |

## Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

| | | | Yes | No |
|---|---|---|---|---|
| a | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.* | 2a | | |
| b | Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.* | 2b | | |
| 3 | Parent of Supported Organizations. **Answer lines 3a and 3b below.** | | | |
| a | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations?*If "Yes" or "No", provide details in* ***Part VI.*** | 3a | | |
| b | Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.* | 3b | | |

## Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| **Section A - Adjusted Net Income** | | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|---|
| 1 | Net short-term capital gain | 1 | | |
| 2 | Recoveries of prior-year distributions | 2 | | |
| 3 | Other gross income (see instructions) | 3 | | |
| 4 | Add lines 1 through 3 | 4 | | |
| 5 | Depreciation and depletion | 5 | | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 | Other expenses (see instructions) | 7 | | |
| 8 | **Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4) | 8 | | |

| **Section B - Minimum Asset Amount** | | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|---|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | | |
| a | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b | | |
| c | Fair market value of other non-exempt-use assets | 1c | | |
| d | **Total** (add lines 1a, 1b, and 1c) | 1d | | |
| e | **Discount** claimed for blockage or other factors (*explain in detail in **Part VI***): | | | |
| 2 | Acquisition indebtedness applicable to non-exempt use assets | 2 | | |
| 3 | Subtract line 2 from line 1d | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 | Multiply line 5 by 0.035 | 6 | | |
| 7 | Recoveries of prior-year distributions | 7 | | |
| 8 | **Minimum Asset Amount** (add line 7 to line 6) | 8 | | |

| **Section C - Distributable Amount** | | | | Current Year |
|---|---|---|---|---|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | | |
| 2 | Enter 85% of line 1 | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3 | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | | |

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

**Part V** **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

| **Section D - Distributions** | | **Current Year** |
|---|---|---|
| **1** Amounts paid to supported organizations to accomplish exempt purposes | **1** | |
| **2** Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | **2** | |
| **3** Administrative expenses paid to accomplish exempt purposes of supported organizations | **3** | |
| **4** Amounts paid to acquire exempt-use assets | **4** | |
| **5** Qualified set-aside amounts (*prior IRS approval required - provide details in* ***Part VI***) | **5** | |
| **6** Other distributions (*describe in* ***Part VI***). See instructions | **6** | |
| **7** **Total annual distributions.** Add lines 1 through 6. | **7** | |
| **8** Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions | **8** | |
| **9** Distributable amount for 2024 from Section C, line 6 | **9** | |
| **10** Line 8 amount divided by Line 9 amount | **10** | |

| **Section E - Distribution Allocations** (see instructions) | **(i) Excess Distributions** | **(ii) Underdistributions Pre-2024** | **(iii) Distributable Amount for 2024** |
|---|---|---|---|
| **1** Distributable amount for 2024 from Section C, line 6 | | | |
| **2** Underdistributions, if any, for years prior to 2024 (reasonable cause required-- *explain in* ***Part VI***). See instructions. | | | |
| **3** Excess distributions carryover, if any, to 2024: | | | |
| **a** From 2019. . . . . | | | |
| **b** From 2020. . . . . | | | |
| **c** From 2021. . . . . | | | |
| **d** From 2022. . . . . | | | |
| **e** From 2023. . . . . | | | |
| **f** **Total** of lines 3a through e | | | |
| **g** Applied to underdistributions of prior years | | | |
| **h** Applied to 2024 distributable amount | | | |
| **i** Carryover from 2019 not applied (see instructions) | | | |
| **j** Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| **4** Distributions for 2024 from Section D, line 7: $ | | | |
| **a** Applied to underdistributions of prior years | | | |
| **b** Applied to 2024 distributable amount | | | |
| **c** Remainder. Subtract lines 4a and 4b from line 4. | | | |
| **5** Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in* ***Part VI***. See instructions. | | | |
| **6** Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in* ***Part VI***. See instructions. | | | |
| **7** **Excess distributions carryover to 2025.** Add lines 3j and 4c. | | | |
| **8** Breakdown of line 7: | | | |
| **a** Excess from 2020. . . . . | | | |
| **b** Excess from 2021. . . . . | | | |
| **c** Excess from 2022. . . . . | | | |
| **d** Excess from 2023. . . . . | | | |
| **e** Excess from 2024. . . . . | | | |

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

| Facts And Circumstances Test | |
|---|---|
| | |
| Return Reference | Explanation |

## Additional Data

Return to Form

**Software ID:**

**Software Version:**

**Schedule B**
**(Form 990)**
**(Rev. January 2025)**
Department of the Treasury
Internal Revenue Service

# Schedule of Contributors

▶ **Attach to Form 990, 990-EZ, or 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

| Name of the organization | **Employer identification number** |
|---|---|
| FAMILIES FLOURISH NORTHEAST INC | 84-4591233 |

**Organization type** (check one):

| **Filers of:** | **Section:** |
|---|---|
| Form 990 or 990-EZ | ☐ 501(c)( ) (enter number) organization |
| | ☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation |
| | ☐ 527 political organization |
| Form 990-PF | ☐ 501(c)(3) exempt private foundation |
| | ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | ☐ 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule.**
**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . ▶ $ _____

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
FAMILIES FLOURISH NORTHEAST INC

**Employer identification number**
84-4591233

**Part I**

**Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| RESTRICTED | , | $ RESTRICTED | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| - | | $ | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| - | | $ | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| - | | $ | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| - | | $ | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| - | | $ | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |

Name of organization
FAMILIES FLOURISH NORTHEAST INC

**Employer identification number**
84-4591233

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
|---|---|---|---|
| - | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
|---|---|---|---|
| - | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
|---|---|---|---|
| - | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
|---|---|---|---|
| - | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
|---|---|---|---|
| - | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
|---|---|---|---|
| - | | $ | |

Name of organization
FAMILIES FLOURISH NORTHEAST INC

**Employer identification number**
84-4591233

**Part III** ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c) (7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ _____

Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP 4 | Relationship of transferor to transferee |
|---|---|
| | |

## Additional Data

Return to Form

**Software ID:**

**Software Version:**

**SCHEDULE O**
**(Form 990)**
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.**
**Attach to Form 990 or 990-EZ.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization
FAMILIES FLOURISH NORTHEAST INC

**Employer identification number**
84-4591233

| Return Reference | Explanation |
|---|---|
| FORM 990-EZ, PART I, LINE 16 | EXPENSES BANK FEES 33 OFFICE SUPPLIES 492 SOFTWARE 1,540 MEETINGS 1,071 INSURANCE 1,521 STAFFING 23,345 TOTAL 28,002 |
| FORM 990-EZ, PART II, LINE 24 | CONSTRUCTION IN PROGRESS 0 76,643 TOTAL 0 76,643 |
| FORM 990-EZ, PART II, LINE 26 | ACCOUNTS PAYABLE AND ACCRUED EXPENSES 2,077 2,148 |
| FORM 990-EZ, PART III | PROVIDING COMPREHENSIVE SUBSTANCE USE TREATMENT TO PREGNANT AND PARENTING WOMEN WITH SUBSTANCE USE DISORDER IN A THERAPEUTIC RESIDENTIAL SETTING WHERE THAY CAN RESIDE WITH THEIR CHILDREN |

## Additional Data

Return to Form

**Software ID:**

**Software Version:**

# Bethany Cottrell

New Hampshire

## Professional Summary

Nonprofit executive and public-sector leader with more than 15 years of experience building mission-driven organizations, directing statewide and county operations, and translating complex policy into practical systems. Expertise includes organizational development, capital campaigns, board governance, grants, budgets, legislative affairs, cross-sector partnerships, staff leadership, and program implementation. Known for bringing diverse stakeholders together to move complex initiatives from concept through operational readiness.

## Professional Experience

### Executive Director — 2025 - Present

*Families Flourish Northeast | Lebanon, New Hampshire*

- Serve as the inaugural Executive Director, leading organizational development and implementation of a family-centered residential treatment program for pregnant and parenting women and their children affected by substance use disorder.
- Direct strategy, operations, board relations, budgeting, policy development, staffing, fundraising, grant management, and readiness planning for residential launch.
- Advance a multi-million-dollar capital campaign toward development of the residential campus.
- Build regional partnerships across health care, behavioral health, recovery, family support, housing, government, philanthropy, and higher education in New Hampshire and Vermont.
- Develop referral, reimbursement, evaluation, and care-coordination systems while expanding continuum services for families before the residential facility opens.

### Division Director of Inspections — 2025

*New Hampshire Department of Labor*

- Oversaw statewide Wage and Hour complaint investigations, inspections, and compliance enforcement activities.
- Directed Safety Inspection programs and employer coordination on hazard abatement and regulatory compliance.
- Managed Boiler and Elevator Inspection teams, ensuring timely inspections and adherence to public-safety requirements.
- Partnered with labor attorneys, employers, and unions to interpret and apply New Hampshire labor laws and administrative rules while modernizing operational workflows.

### Division Director of Licensing and Board Administration — 2022 - 2025

*New Hampshire Office of Professional Licensure and Certification*

- Led the Bureaus of Licensing, Board Administration, and Compliance, supporting 57 professional licensing boards and commissions.
- Served on the senior leadership team and led operational planning, process improvement, staff development, and culture-building across the division.
- Reviewed legislation, advised legal counsel, and engaged lawmakers, state commissioners, board members, and the Governor's Office on policy priorities.
- Oversaw onboarding for board and commission members and contributed to agency-wide budgeting, legislative strategy, and operational planning.

### Founder, Executive Director and Board Member — 2018 - 2024

*Brigid's House of Hope | Residential program for survivors of human trafficking*

- Launched and developed a long-term residential program for survivors of human trafficking in New Hampshire.
- Built the Board of Directors and established operational policies, strategic plans, and fundraising infrastructure.
- Managed federal and private grant applications, donor outreach, marketing, media engagement, and state-level advocacy supporting survivor services.

### Director of Human Services **2019 - 2022**

*Merrimack County, New Hampshire*

- Oversaw the Advocacy Center, Juvenile Services, and Visitation Center and managed complex departmental budgets.
- Coordinated statewide human-services committees, provided forensic interviews and case coordination, and served as liaison to agencies and community partners.
- Supported county legislative work and strengthened cross-system responses to child and adult abuse cases.

### Executive Director **2010 - 2019**

*Merrimack County Advocacy Center*

- Conducted more than 500 forensic interviews and coordinated multidisciplinary responses to child abuse and sexual assault cases.
- Built and led collaborative teams involving 28 law enforcement agencies, prosecutors, crisis centers, and service providers.
- Created public training on child abuse, trafficking, internet safety, and law-enforcement response.
- Expanded the program budget by more than 200%, managed grants, and launched the Friends of the MCAC nonprofit fundraising board.

## Education

**Bachelor of Arts in Psychology** | Saint Anselm College, Manchester, New Hampshire

## Consulting and Strategic Planning

- New Hampshire Career and Technical Administrators - Facilitated statewide planning and developed a multi-year strategic plan addressing student equity, program quality, professional development, and resource allocation.
- The Pines Community Center - Developed leadership staffing models, fundraising campaigns, program-oversight tools, governance materials, and grant proposals.
- Children's Law Center - Provides consulting support for program advocacy, outreach, organizational capacity, and legislative planning.

## Grants Budget and Legislative Expertise

- More than 15 years managing federal and state grants from planning and implementation through compliance and reporting.
- Developed and managed budgets for county departments, state agencies, and nonprofit organizations.
- Regularly testified before New Hampshire legislative committees on agency policy, funding, and regulatory proposals.
- Collaborated with state leaders, agency heads, and elected officials on human services, labor enforcement, licensure policy, and nonprofit initiatives.

## Professional and Civic Engagement

- Certified Guardian ad Litem, New Hampshire (2009 - 2012; 2026 - Present)
- Board of Directors, Brigid's House of Hope (2024 - 2025)
- Volunteer, Ducks Unlimited (2024 - Present)
- New Hampshire Human Trafficking Task Force (2015 - 2024)
- Advisory Board, Granite State Children's Alliance (2010 - 2022)
- Leadership Greater Concord (2013 - 2014)
- Former Vice President, Humane Society for Greater Nashua Board of Trustees

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-05)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Families in Transition | | 1.4. Grantee Address<br>122 Market Street, Manchester, NH, 03101 | |
| 1.5 Grantee Phone #<br>603-641-6685 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2027 | 1.8. Grant Limitation<br>$142,830 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Mike McCaffrey 9/15/2026<br>1300E45F49FE420... | | 1.12. Name & Title of Grantee Signor 1<br>Mike McCaffrey Chief Financial Officer | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox 9/16/2026<br>ED9D05B04C63442... | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino Assistant Attorney General, On: 9/18/2026<br>748734844941460... | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").



Grantee Initials Initial MM

Date 9/15/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Initial

Grantee Initials MM

Date 9/15/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials Initial MM

Date 9/15/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in Manchester, New Hampshire.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 3: Provide access to housing to support treatment, recovery, and stability. Qualifying Projects under this Priority may include capital purchases and/or renovations of facilities to provide access to housing to support treatment, recovery, and stability. Qualifying Projects do not include ongoing services.

1.6. The Grantee must make one-time capital improvements to the Willows Substance Use Treatment Center, located at 293 Wilson Street in Manchester, which operates outpatient substance use disorder (SUD) services and a transitional living program (TLP) that function as a live-in recovery program for up to 25 women. The Grantee must use funds through this Agreement for the following:

1.6.1. Roof repairs, including re-roofing and sealing services to prevent water damage;

1.6.2. Parking lot repairs to fix potholes and uneven surfaces, and to restripe parking spaces to meet accessibility requirements and ensure vehicle and personal safety;

1.6.3. HVAC repairs, including repair and installation of malfunctioning component(s) that are causing an imbalanced distribution of hot and cold air; and

1.6.4. Installation of new lockers with uniform key codes to replace dented and damaged lockers using disparate locking systems.

1.6.5. The Grantee must ensure the Property and Housing Development Vice President secures and coordinates with appropriate contractors to complete the repairs and installation described herein.

1.7. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.8. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.9. The Grantee must participate in operational site reviews on a schedule provided by the Department. All deliverables, programs, and activities must be subject to review during this time. The Grantee must:

1.9.1. Ensure the Department has access sufficient for monitoring of Agreement compliance requirements; and

1.9.2. Ensure the Department is provided with access that includes but is not limited to:

1.9.2.1. Data.

1.9.2.2. Financial records.

1.9.2.3. Scheduled access to Grantee work sites, locations, work spaces and associated facilities.

1.9.2.4. Scheduled access to Grantee principals and staff.

1.10. Reporting

1.10.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.10.1.1. The name, mailing address, and physical address of the Grantee;

1.10.1.2. The time period covered by the report;

1.10.1.3. The date the report was prepared;

1.10.1.4. A detailed account of funding spent on approved uses;

1.10.1.5. The number of individuals served;

1.10.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.10.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.10.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

## 2. Additional Terms

### 2.1. Impacts Resulting from Court Orders or Legislative Changes

2.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

## 3. Records

3.1. The Grantee must keep records that include, but are not limited to:

3.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

3.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

3.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

3.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to

which exception has been taken, or which have been disallowed because of such an exception.

9. Property Standards

9.1. Insurance coverage.

9.1.1. The Grantee shall, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved in whole or in part with State funds under this Agreement as the Grantee provides to real property and equipment the Grantee owns outside of this Agreement.

9.2. Real property.

9.2.1. Subject to the obligations and conditions set forth in this section, title to real property acquired or improved in whole or in part with State funds under this Agreement (herein "real property") will vest upon acquisition in the Grantee.

9.2.2. Except as otherwise provided by State statutes or by the Department, the Grantee must use the real property for the purpose originally authorized by the State as long as needed for that purpose, during which time the Grantee must:

9.2.2.1. Not dispose of or encumber its title or other interests without prior State approval.

9.2.2.2. Submit an annual report to the State as required in Exhibit B, Scope of Services, Subsection 1.10. Reporting, to confirm the real property continues to be used for the originally authorized purpose. When real property is no longer needed for the originally authorized purpose, the Grantee must obtain disposition instructions from the State. The instructions must provide for one of the following alternatives:

9.2.2.2.1. Retain title after compensating the State. The amount paid to the State will be computed by applying the State's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property; However, in those situations where the Grantee is disposing of real property acquired or improved with State funds and acquiring replacement real property prior to expiration of this

Agreement and any amendment thereof, the net proceeds from the disposition may be used as an offset to the cost of the replacement property;

9.2.2.2.2. Sell the property and compensate the State. The amount due to the State will be calculated by applying the State's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the State appropriation funding this Agreement or any amendment thereof has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the Grantee is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return; or

9.2.2.2.3. Transfer title to a third party designated/approved by the State. The Grantee is entitled to be paid an amount calculated by applying the State's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

9.2.3. The covenants in Section 9.2. Property and its Subparagraphs shall survive for a period of eight (8) years from the date of termination of the Agreement.

9.3. Equipment.

9.3.1. Equipment means tangible personal property (including information technology systems) purchased in whole or in part with State funds and that has a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds $5,000.

9.3.2. Subject to the obligations and conditions set forth in this section, title to equipment acquired with State funds will vest upon acquisition in the Grantee subject to the following conditions. The Grantee must:

9.3.2.1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

9.3.2.2. Not encumber the property without approval of the State.

9.3.2.3. Use and dispose of the property in accordance with Paragraph 9.3.3. and Paragraph 9.3.5.

9.3.3. Use.

9.3.3.1. Equipment must be used by the Grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by State funds, and the Grantee must not encumber the property without prior approval of the State. When no longer needed for the original program or project, the equipment may be used in other activities funded by the State.

9.3.3.2. During the time that equipment is used on the project or program for which it was acquired, the Grantee must also make equipment available for use on other projects or programs currently or previously supported by the State, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the State that financed the equipment. Use for non-State-funded programs or projects is also permissible with approval from the State.

9.3.3.3. When acquiring replacement equipment, the Grantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

9.3.4. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with State funding, until disposition takes place will, as a minimum, meet the following requirements:

9.3.4.1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost

of the property, percentage of State participation in the project costs for the Agreement under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

9.3.4.2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

9.3.4.3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

9.3.4.4. Adequate maintenance procedures must be developed to keep the property in good condition.

9.3.4.5. If the Grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

9.3.5. Disposition. When original or replacement equipment acquired with State funds is no longer needed for the original project or program or for other activities currently or previously supported by the State, except as otherwise provided by State statutes or in this Agreement, the Grantee must request disposition instructions from the State. Disposition of the equipment will be made as follows:

9.3.5.1. Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the State.

9.3.5.2. Items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the Grantee or sold. The State is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the State's percentage of participation in the cost of the original purchase. If the equipment is sold, the State may permit the Grantee to deduct and retain from the State's share $500 or ten (10) percent of the proceeds, whichever is less, for its selling and handling expenses.

9.3.5.3. The Grantee may transfer title to the property to an eligible third party provided that, in such cases, the

Grantee must be entitled to compensation for its attributable percentage of the current fair market value of the property.

9.3.5.4. In cases where the Grantee fails to take appropriate disposition actions, the State may direct the Grantee to take disposition actions.

10. Property Relationship and Liens

10.1. Real property, equipment, and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Grantee for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Grantee to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with State funds and that use and disposition conditions apply to the property.

Exhibit C-1 Budget

| New Hampshire Department of Health and Human Services | |
|---|---|
| | |
| **Contractor Name:** | Families in Transition |
| **Budget Request for:** | Mitigating Impacts of the Opioid Crisis |
| **Budget Period** | Upon G&C approval - 6/30/27 |
| **Indirect Cost Rate (if applicable)** | 15% |
| | |
| **Line Item** | **Program Cost - Funded by DHHS** |
| 1. Salary & Wages | $0 |
| 2. Fringe Benefits | $0 |
| 3. Consultants | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 |
| 5.(a) Supplies - Educational | $0 |
| 5.(b) Supplies - Lab | $0 |
| 5.(c) Supplies - Pharmacy | $0 |
| 5.(d) Supplies - Medical | $0 |
| 5.(e) Supplies Office | $0 |
| 6. Travel | $0 |
| 7. Software | $0 |
| 8. (a) Other - Marketing/ Communications | $0 |
| 8. (b) Other - Education and Training | $0 |
| 8. (c) Other - Other (specify below) | $0 |
| Other Re-roofing Contractor Labor & Materi | $85,000 |
| OtherHVAC Contractor Labor & Materials | $10,200 |
| OtherParking Repair Contractor Labor & Ma | $14,000 |
| OtherLocker Installation Contractor Labor & | $15,000 |
| 9. Subrecipient Contracts | $0 |
| Total Direct Costs | $124,200 |
| | |
| Total Indirect Costs | $18,630 |
| | |
| **TOTAL** | $142,830 |

Initial

Contractor Initials: MM

Date: 9/15/2026

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that FAMILIES IN TRANSITION is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 13, 1994. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **207982**
Certificate Number: **0007913930**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 22nd day of April A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 2C343631-DC4E-8A48-8079-F1B77A7B6FBA

**CERTIFICATE OF AUTHORITY**

I, _____Steve Norton_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of ___Families in Transition_____.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on _February 17, 2026_, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That Jeffrey Zwillenberg and Mike McCaffrey__ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of __Families in Transition____ to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: __8/26/2026_____

Signature of Elected Officer
Name: Steve Norton
Title:Chair, Families in Transition

Docusign Envelope ID: 2C343631-DC4E-8A48-8079-F1B77A7B6FBA

FIT&NHN-01

NMAGNARELLI

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 1/5/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # AGR8150
Clark Insurance, a Marsh & McLennan Agency, LLC company
One Sundial Ave Suite 302N
Manchester, NH 03103

CONTACT NAME: Nancy Magnarelli, ACSR, CRIS
PHONE (A/C, No, Ext): (603) 716-2368 FAX (A/C, No): (603) 622-2854
E-MAIL ADDRESS: nancy.magnarelli@marshmma.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Philadelphia Indemnity Ins Co | 18058 |
| INSURER B : Granite State Ins Co | 23809 |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

INSURED
Families in Transition
122 Market St
Manchester, NH 03101

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY<br>CLAIMS-MADE X OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>POLICY X PRO-JECT X LOC<br>OTHER: | | | PHPK2703727-001 | 1/1/2026 | 1/1/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ 3,000,000 |
| | | | | | | | | $ |
| A | AUTOMOBILE LIABILITY<br>X ANY AUTO<br>OWNED AUTOS ONLY / SCHEDULED AUTOS<br>X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY | | | PHPK2703731-001 | 1/1/2026 | 1/1/2027 | COMBINED SINGLE LIMIT (Ea accident) | $ 1,000,000 |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| A | X UMBRELLA LIAB X OCCUR<br>EXCESS LIAB CLAIMS-MADE<br>DED X RETENTION $ 10,000 | | | PHUB917191-001 | 1/1/2026 | 1/1/2027 | EACH OCCURRENCE | $ 5,000,000 |
| | | | | | | | AGGREGATE | $ 5,000,000 |
| | | | | | | | | $ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N N<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N/A | | R01716HCHS2026-01 | 1/1/2026 | 1/1/2027 | X PER STATUTE / OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 1,000,000 |
| A | Professional | | | PHPK2703727-001 | 1/1/2026 | 1/1/2027 | Occurrence Limit | 1,000,000 |
| A | Professional | | | PHPK2703727-001 | 1/1/2026 | 1/1/2027 | Aggregate | 3,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

State of New Hampshire
Department of Health and Human Services
129 Pleasant St
Concord, NH 03301-3857

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Sean Parnell



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# NONPROFIT COVER SHEET

**A. Entity Name: Families in Transition**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Erica Diamond, (603) 641-9441 x 236, compliance@fitnh.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Erica Diamond Title: Vice President of Impact & Strategy
Signature:

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Stephen Norton, Chair** | Community Advocate |
| **Robert Bonfiglio, Vice Chair** | Co-Founder, Rise Private Wealth Management |
| **Gary Potavin, Treasurer** | Global Business Controller, Amphenol |
| **Cheryl Moreau, Secretary** | Benefits/HRIS Manager, CMC |
| **Carol Willoughby** | VP Regional Underwriting Director, First American Title |
| **Chloe Golden** | Attorney, Sheehan Phinney |
| **Christopher Kennedy** | VP, External Relations, NH Healthy Families |
| **David Crespo** | Regional Leader, Primerica |
| **Heather Francoeur** | VP, Senior Branch Relationship Manager, Enterprise Bank |
| **Hilary Holmes Rheaume** | Attorney, Bernstein Shur |
| **Jack Dunleavy** | Detective, Manchester Police Department |
| **Karen Moynihan** | VP of Philanthropy, Catholic Charities |
| **Laura King** | Branch Manager, Eastern Bank |
| **May Hatem** | Chief People Officer, Service Credit Union |
| **Michael Guarini** | Wealth Manager, Brophy Wealth Management |
| **Michael Visocchi** | VP, Internal Communications, Comcast |
| **Sean Parnell** | VP Commercial Insurance, Clark Insurance |
| **Steve Palmer** | SVP, Client Relationship Officer, NH Trust |
| | |
| | |

**D. List Key Personnel** (Resumes must be available upon request to the person(s) listed in section B or may be attached):

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Mike McCaffrey** | Chief Financial Officer | $150,000 | $0.00 |

| | | | |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5473 | Families In Transition | 122 Market Street | Manchester | NH | 03101 | G | 11/15/2026 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

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# OUR MISSION

The mission of Families in Transition is to prevent and break the cycle of homelessness.

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BerryDunn

Families in Transition

# CONSOLIDATED FINANCIAL STATEMENTS

with

SUPPLEMENTARY INFORMATION

and

FEDERAL REPORTS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

December 31, 2024
(With Comparative Totals for 2023)

With Independent Auditor's Reports

Docusign Envelope ID: C8C017D6-C356-815D-8219-61A498840F09

BerryDunn
BDMP Assurance, LLP

# INDEPENDENT AUDITOR'S REPORT

Board of Directors
Families in Transition, Inc. and Subsidiaries

## Report on the Audit of the Consolidated Financial Statements

### *Opinion*

We have audited the accompanying consolidated financial statements of Families in Transition, Inc. and Subsidiaries (the Organization), which comprise the consolidated statement of financial position as of December 31, 2024 and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the 2024 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization as of December 31, 2024, and the changes in their net assets and their cash flows for the year then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

### *Basis for Opinion*

We conducted our audit in accordance with U.S. generally accepted auditing standards (U.S. GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Prior Period Consolidated Financial Statements and Report on Summarized Comparative Information*

The consolidated financial statements of the Organization as of and for the year ended December 31, 2023 were audited by Berry, Dunn, McNeil & Parker, LLC whose report dated April 16, 2024 expressed an unmodified opinion on those statements. The summarized comparative information presented herein as of and for the year ended December 31, 2023 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

### *Responsibilities of Management for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

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***Auditor's Responsibilities for the Audit of the Consolidated Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with U.S. GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information, which consists of the consolidating statement of financial position as of December 31, 2024, and the related consolidating statements of activities and functional expenses for the year then ended, is presented for purposes of additional analysis of the consolidated financial statements, rather than to present the financial position and changes in net assets of the individual entities and is not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the consolidated financial statements.

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The supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling the supplementary information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

BDMP Assurance, LLP

Manchester, New Hampshire
June 23, 2025

Docusign Envelope ID: C8C017D6-C356-815D-8219-61A498840F09

# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Consolidated Statement of Financial Position

**December 31, 2024**
**(With Comparative Totals for December 31, 2023)**

| | 2024 | 2023 |
|---|---|---|
| **ASSETS** | | |
| Current assets | | |
| Cash and cash equivalents | **$ 1,850,038** | $ 2,534,189 |
| Accounts receivable | **30,958** | 130,165 |
| Grants and contributions receivable | **960,258** | 517,258 |
| Prepaid expenses | **174,027** | 114,077 |
| Other current assets | **74,405** | 59,889 |
| Total current assets | **3,089,686** | 3,355,578 |
| Replacement reserves | **687,984** | 619,059 |
| Reserve cash designated for properties | **910,134** | 947,616 |
| Investments | **2,490,349** | 2,399,065 |
| Investment in related entity | **1,000** | 1,000 |
| Property and equipment, net | **31,054,267** | 32,219,547 |
| Development in process | **56,309** | 400,162 |
| Total assets | **$ 38,289,729** | $ 39,942,027 |
| **LIABILITIES AND NET ASSETS** | | |
| Current liabilities | | |
| Current portion of long-term debt | **$ 842,655** | $ 830,893 |
| Accounts payable | **209,740** | 216,159 |
| Accrued expenses | **263,014** | 312,928 |
| Other current liabilities | **78,100** | 83,564 |
| Total current liabilities | **1,393,509** | 1,443,544 |
| Long-term debt, net | **14,685,951** | 15,115,758 |
| Total liabilities | **16,079,460** | 16,559,302 |
| Net assets | | |
| Without donor restrictions | **21,576,254** | 22,445,815 |
| With donor restrictions | **634,015** | 936,910 |
| Total net assets | **22,210,269** | 23,382,725 |
| Total liabilities and net assets | **$ 38,289,729** | $ 39,942,027 |

The accompanying notes are an integral part of these consolidated financial statements.

Docusign Envelope ID: C8C017D6-C356-815D-8219-61A498840F09

# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Consolidated Statement of Activities

## Year Ended December 31, 2024
## (With Comparative Totals for the Year Ended December 31, 2023)

| | Without Donor Restrictions | With Donor Restrictions | 2024 Total | 2023 Total |
|---|---|---|---|---|
| Revenue and support | | | | |
| Federal, state and other grant support | $ 3,692,070 | $ - | $ 3,692,070 | $ 4,522,699 |
| Employee Retention Tax Credit (ERTC) revenue | - | - | - | 870,880 |
| Rental income, net of vacancies | 3,203,075 | - | 3,203,075 | 3,067,844 |
| Thrift store sales | 812,551 | - | 812,551 | 679,347 |
| Public support | 1,351,031 | 644,355 | 1,995,386 | 2,683,458 |
| Special events | 662,949 | - | 662,949 | 428,660 |
| Unrealized and realized gain on investments | 270,247 | - | 270,247 | 304,177 |
| Loss on disposal of property and equipment | (21,785) | - | (21,785) | (4,257) |
| Interest income | 73,992 | - | 73,992 | 53,438 |
| In-kind donations | 1,455 | - | 1,455 | 36,163 |
| Forgiveness of debt | 131,267 | - | 131,267 | 131,267 |
| Medicaid reimbursements | 383,325 | - | 383,325 | 367,428 |
| Other income | 205,014 | - | 205,014 | 158,466 |
| Net assets released from restrictions | 947,250 | (947,250) | - | - |
| Total revenue and support | 11,712,441 | (302,895) | 11,409,546 | 13,299,570 |
| Expenses | | | | |
| Program activities | | | | |
| Housing | 9,825,203 | - | 9,825,203 | 10,474,146 |
| Thrift store | 496,715 | - | 496,715 | 464,407 |
| Total program activities | 10,321,918 | - | 10,321,918 | 10,938,553 |
| Fundraising | 901,989 | - | 901,989 | 926,670 |
| Management and general | 1,358,095 | - | 1,358,095 | 1,406,447 |
| Total expenses | 12,582,002 | - | 12,582,002 | 13,271,670 |
| Change in net assets from operations | (869,561) | (302,895) | (1,172,456) | 27,900 |
| Transfer of net assets to non-related entity | - | - | - | (299,917) |
| Change in net assets | (869,561) | (302,895) | (1,172,456) | (272,017) |
| Net assets, beginning of year | 22,445,815 | 936,910 | 23,382,725 | 23,654,742 |
| Net assets, end of year | $ 21,576,254 | $ 634,015 | $ 22,210,269 | $ 23,382,725 |

The accompanying notes are an integral part of these consolidated financial statements.

Docusign Envelope ID: C8C017D6-C356-815D-8219-61A498840F09

# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Consolidated Statement of Functional Expenses

## Year Ended December 31, 2024
## (With Comparative Totals for the Year Ended December 31, 2023)

| | Program Activities | | | | | |
|---|---|---|---|---|---|---|
| | Housing | Thrift Store | Fundraising | Management and General | 2024 Total | 2023 Total |
| Salaries and benefits | | | | | | |
| Salaries and wages | $ 4,180,340 | $ 337,462 | $ 418,034 | $ 627,051 | $ 5,562,887 | $ 6,004,693 |
| Employee benefits | 487,192 | 35,922 | 48,719 | 73,079 | 644,912 | 562,074 |
| Payroll taxes | 308,888 | 26,284 | 30,889 | 46,334 | 412,395 | 456,881 |
| Total salaries and benefits | 4,976,420 | 399,668 | 497,642 | 746,464 | 6,620,194 | 7,023,648 |
| Other expenses | | | | | | |
| Advertising | 12,633 | 6,867 | 1,263 | 1,895 | 22,658 | 28,247 |
| Bad debts | 53,826 | - | - | - | 53,826 | 57,816 |
| Bank charges | 31,151 | 14,261 | 3,086 | 4,629 | 53,127 | 28,488 |
| Condominium association fees | 18,450 | - | - | - | 18,450 | 18,859 |
| Consultants | 86,018 | 5,766 | 8,602 | 12,902 | 113,288 | 337,250 |
| Depreciation | 1,184,691 | 2,748 | 118,233 | 177,349 | 1,483,021 | 1,513,895 |
| Events | 71,777 | - | - | - | 71,777 | 78,766 |
| Food | 112,627 | - | - | - | 112,627 | 151,089 |
| Insurance | 441,309 | 2,510 | 42,117 | 63,176 | 549,112 | 241,995 |
| Interest | 133,209 | - | 22,910 | 34,365 | 190,484 | 226,245 |
| Meals and entertainment | 4,814 | - | 481 | 722 | 6,017 | 5,283 |
| Membership dues | 114,133 | 1,337 | 11,413 | 17,120 | 144,003 | 109,681 |
| Office supplies | 57,564 | 15,337 | 5,579 | 8,369 | 86,849 | 144,037 |
| Operational expenses - other | 11,998 | - | - | - | 11,998 | - |
| Participant expenses | 48,572 | - | - | - | 48,572 | 147,538 |
| Postage | 4,824 | - | 482 | 723 | 6,029 | 6,722 |
| Printing | 28,051 | 388 | 2,805 | 4,207 | 35,451 | 49,429 |
| Professional fees | 180,555 | - | 17,635 | 26,453 | 224,643 | 201,484 |
| Rental subsidies | 129,289 | - | - | - | 129,289 | 163,605 |
| Repairs and maintenance | 879,899 | 16,617 | 82,103 | 123,154 | 1,101,773 | 1,001,223 |
| Staff development | 14,628 | 210 | 1,463 | 2,194 | 18,495 | 24,989 |
| Taxes | 302,000 | - | - | - | 302,000 | 390,359 |
| Technology support | 118,655 | 4,242 | 11,578 | 17,366 | 151,841 | 116,216 |
| Telephone | 126,102 | 4,342 | 12,253 | 18,380 | 161,077 | 158,062 |
| Travel | 9,481 | 32 | 948 | 1,422 | 11,883 | 25,221 |
| Utilities | 635,056 | 18,405 | 61,396 | 92,095 | 806,952 | 863,023 |
| Workers' compensation | 37,471 | 3,985 | - | 5,110 | 46,566 | 158,500 |
| Total expenses | $ 9,825,203 | $ 496,715 | $ 901,989 | $ 1,358,095 | $ 12,582,002 | $ 13,271,670 |

The accompanying notes are an integral part of these consolidated financial statements.

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# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Consolidated Statement of Cash Flows

### Year Ended December 31, 2024
### (With Comparative Totals for the Year Ended December 31, 2023)

| | 2024 | 2023 |
|---|---|---|
| Cash flows from operating activities | | |
| Change in net assets | $ (1,172,456) | $ (272,017) |
| Adjustments to reconcile change in net assets to net cash (used) provided by operating activities | | |
| Depreciation and amortization | 1,494,428 | 1,527,239 |
| Forgiveness of debt | (131,267) | (131,267) |
| Unrealized and realized gain on investments | (270,247) | (304,177) |
| Transfer of net assets to non-related entity, net of cash and restricted cash of $86,168 | - | 213,749 |
| Loss on disposal of property and equipment | 21,785 | 4,257 |
| Change in operating assets and liabilities: | | |
| Accounts receivable | 99,207 | (92,361) |
| Grants and contributions receivable | (443,000) | (140,069) |
| Prepaid expenses | (59,950) | 40,977 |
| Other current assets | (14,516) | (314) |
| Accounts payable | 56,627 | 1,741 |
| Accrued expenses | (49,914) | 61,303 |
| Other current liabilities | (5,464) | (11,209) |
| Net cash (used) provided by operating activities | (474,767) | 897,852 |
| Cash flows from investing activities | | |
| Proceeds from (purchases of) investments | 178,963 | (90,775) |
| Investment in development in process | - | (353,704) |
| Proceeds from disposal of assets | 274,258 | - |
| Acquisition of property and equipment | (332,977) | (79,835) |
| Net cash provided (used) by investing activities | 120,244 | (524,314) |
| Cash flows from financing activities | | |
| Payments on long-term debt | (298,185) | (421,602) |
| Net decrease in cash and restricted cash | (652,708) | (48,064) |
| Cash and restricted cash, beginning of year | 4,100,864 | 4,148,928 |
| Cash and restricted cash, end of year | $ 3,448,156 | $ 4,100,864 |
| Composition of cash, cash equivalents and restricted cash, end of year: | | |
| Cash and cash equivalents | $ 1,850,038 | $ 2,534,189 |
| Replacement reserves | 687,984 | 619,059 |
| Reserve cash designated for properties | 910,134 | 947,616 |
| | $ 3,448,156 | $ 4,100,864 |
| Supplemental disclosures: | | |
| Acquisition of property and equipment and development in process through accounts payable | $ - | $ 63,046 |
| Interest paid | $ 179,077 | $ 212,901 |

The accompanying notes are an integral part of these consolidated financial statements.

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## Organization

Families in Transition, Inc. (FIT), an incorporated New Hampshire nonprofit, provides hunger relief, emergency shelter, safe affordable housing and support services to individuals and families who are homeless or in need in the State of New Hampshire. The programs and services offered provide positive outcomes through the incorporation of evidence based models and practices to meet identified needs and goals of those they serve and provide an integrated system of care to prevent homelessness when possible and rapidly rehouse those who become homeless, including both the chronically homeless and families with children.

FIT directly owns and operates housing programs in facilities located on Amherst Street, Spruce Street, Lake Avenue, and Douglas Street in Manchester, New Hampshire. FIT also owns and operates emergency shelters for homeless individuals in facilities located on Manchester Street and Lake Avenue in Manchester, New Hampshire. FIT also operates a food pantry located on Lake Avenue in Manchester, New Hampshire.

During 2022, Family Willows Limited Partnership (Family Willows), reached the end of its initial 15-year low-income housing tax credit compliance period. As a result, effective October 31, 2022, BCCC, Inc. and BF Garden Midway Tax Credit Fund I withdrew from Family Willows and transferred their ownership interest to Housing Benefits, Inc. (Housing Benefits), a non-profit Community Development Housing Organization, located in Manchester, New Hampshire. During 2023, Big Shady Tree, Inc., the general partner of Family Willows transferred its ownership interest in Family Willows to Housing Benefits. As a result, all assets and liabilities of Family Willows has been assumed by Housing Benefits, dissolving Family Willows as a limited partnership.

Housing Benefits was created to identify and develop new housing units and refurbish existing units to meet the persistent need of combating homelessness. Completed housing units are located on Concord Street, School & Third Street, Lowell Street, Belmont Street, Market Street, Spruce Street, South Beech Street, Second Street and Hayward Street, in Manchester, New Hampshire as well as additional housing facilities located on Central Avenue in Dover, New Hampshire (Dover), Bicentennial Square in Concord, New Hampshire and an emergency shelter located in Wolfeboro, New Hampshire. Effective December 14, 2023, Housing Benefits transferred all of the assets, liabilities and operations of its Dover Housing Program to Community Action Partnership of Strafford County, a non-related entity.

HB-AH, LLC (HB-AH) was legally formed as a limited liability company organized under the laws of the State of New Hampshire, which is treated as a disregarded entity for income tax purposes. HB-AH's purpose is to acquire, own, rent, operate and manage 23 residential apartments located in Manchester, New Hampshire. HB-AH is to operate exclusively to further the charitable purpose of Housing Benefits, HB-AH's sole member.

FIT also owns 100% of Family Outfitters, LLC (Outfitters), a limited liability corporation. Outfitters operates an independent thrift store in Manchester, New Hampshire with the sole purpose of generating an alternate funding stream for FIT.

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FIT was the sole member of The New Hampshire Coalition to End Homelessness (NHCEH), a statewide entity, whose mission is to "eliminate the causes for homelessness through research, education and advocacy." During 2023, NHCEH operations legally separated from FIT. As a result, the operations of NHCEH are no longer included in the consolidated financial statements.

Wilson Street Condominium Association (WSCA) was established for the purpose of maintaining and preserving a five-unit property located on Wilson Street in Manchester, New Hampshire. FIT is the majority owner of the Association.

## 1. Summary of Significant Accounting Policies

### Principles of Consolidation

The consolidated financial statements include the net assets of FIT, Housing Benefits, Outfitters, and WSCA (collectively referred to as the Organization). All significant inter-entity balances and transactions are eliminated in the accompanying consolidated financial statements.

### Comparative Information

The consolidated financial statements include certain prior year summarized comparative information in total, but not by net asset classifications. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles (U.S. GAAP). Accordingly, such information should be read in conjunction with the Organization's December 31, 2023 consolidated financial statements, from which the summarized information was derived.

### Use of Estimates

The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. GAAP, which require the Organization to report information regarding to their consolidated financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

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**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

All contributions are considered to be available for general use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions that increases net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. The Organization records donor-restricted contributions whose restrictions are met in the same reporting period as support without donor restrictions in the year of the gift.

The Organization reports contributions of property or equipment as support without donor restrictions, unless a donor places explicit restriction on its use. Contributions of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions and reclassified to net assets without donor restrictions when the assets are acquired and placed in service.

## Cash and Cash Equivalents

The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts which, at times, may exceed the federally insured limits. Management regularly monitors the financial institutions, together with their respective cash balances, and attempts to maintain the potential risk at a minimum. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant risk on these accounts.

Reserves are those deposits of cash and cash equivalents not generally available for operating costs, but restricted to particular uses including replacement reserves for rental properties as well as certain other social services and programs.

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## Property and Equipment

Property and equipment are recorded at cost or, if donated, at estimated fair market value at the date of donation, less accumulated depreciation. The Organization's capitalization policy requires the capitalization of capital expenditures greater than $1,000, while ordinary maintenance and repairs are charged to expense. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets. Assets not in service are not depreciated. Following is a summary of estimated useful lives by asset category:

| | |
|---|---|
| Land improvements | 20 years |
| Buildings and improvements | 3 - 40 years |
| Furniture and fixtures | 3 - 10 years |
| Equipment | 3 - 10 years |
| Vehicles | 5 years |

## Rental Income

Rental revenue is recognized pro rata over each tenant's period of occupancy. A contract is entered into with a tenant and covers a period of 12 months. All rents are collected at the beginning of each month. A tenant has an option to cancel a lease at any time with a minimum of 30 days' notice, at which time the Organization will prorate the final rent payment through a tenant's expected move-out date.

When a contract is entered into with a tenant, the Organization collects a security deposit. The security deposits are maintained in separate cash accounts and a corresponding liability is recognized. Upon termination of a tenant's contract, the Organization assesses the condition of the unit being vacated. If it is determined a unit is vacated in a condition equivalent to when the tenant occupied the unit, the security deposit is refunded to the tenant. If a unit is determined to be vacated in a condition less than equivalent to when the tenant occupied the unit, the security deposit is retained and recognized as revenue.

## Volunteer Services

A number of volunteers have donated their time to the Organization's various programs and administrative services. The value of these services has not been included in the accompanying consolidated financial statements since the volunteers' time does not meet criteria for recognition. The estimated value of donated time for the years ended December 31, 2024 and 2023 was approximately $400,000 and $380,000, respectively.

## Functional Expense Allocation

The consolidated financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses allocated include salaries and benefits, depreciation and amortization, office and other expenses, which are allocated based on direct payroll hours by functional cost centers.

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## Change in Net Assets from Operations

The consolidated statements of activities include a measure of change in net assets from operations. Changes in net assets, which are excluded from change in net assets from operations, include transfer of net assets to a non-related entity.

## Income Taxes

FIT and Housing Benefits are tax-exempt Section 170(b)(1)(A)(vi) public charities as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and are exempt from income taxes on related income pursuant to Section 501(a) of the Code. Accordingly, no provision for income taxes has been reflected in these consolidated financial statements.

The standards for accounting for uncertainty in income taxes require the Organization to report any uncertain tax positions and to adjust its consolidated financial statements for the impact thereof. As of December 31, 2024 and 2023, the Organization determined that it had no tax positions that did not meet the more-likely-than-not threshold of being sustained by the applicable tax authority. The Organization files an informational return in the United States. This return is generally subject to examination by the federal government for up to three years.

HB-AH and Outfitters are limited liability companies and any taxable income or losses are passed through to the individual members of HB-AH and Outfitters. Any income tax expenses is immaterial to the consolidated financial statements of the Organization.

WSCA is not exempt from income taxes; however, the Code categorizes any profits realized by the Association from its member activities as reductions of members' contributions towards the operation of the condominium property and not as taxable income of WSCA or its members. Accordingly, no provision for income taxes has been made in these consolidated financial statements.

## Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, the Organization has considered transactions or events occurring through June 23, 2025, which was the date the consolidated financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the consolidated financial statements.

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## 2. Availability and Liquidity of Financial Assets

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on long-term debt, and capital acquisitions not funded through replacement reserves or financed with debt, were as follows:

| | **2024** | 2023 |
|---|---|---|
| Financial assets: | | |
| Cash and cash equivalents | **$ 1,850,038** | $ 2,534,189 |
| Accounts receivable | **30,958** | 130,165 |
| Grants and contributions receivable | **960,258** | 517,258 |
| Investments | **2,490,349** | 2,399,065 |
| Total financial assets | **5,331,603** | 5,580,677 |
| Donor-imposed restrictions: | | |
| Restricted funds | **(634,015)** | (936,910) |
| Financial assets available at year-end for current use | **$ 4,697,588** | $ 4,643,767 |

The Organization also has a line of credit available to meet short-term needs, as described in Note 6.

The Organization has replacement reserves and cash reserves designated for properties as part of its debt financing with New Hampshire Housing Finance Authority (NHHFA) which are only available when approved by NHHFA. As a result, these replacement reserves and cash reserves designated for properties are not considered available for general expenditure within the next year and are not reflected in the amount above. The goal for the Organization is to maintain a balanced budget while meeting the requirements of the various financing authorities.

## 3. Investments and Fair Value Measurement

The Organization reports investments in the consolidated statement of financial position at fair value with any realized or unrealized gains and losses reported in the consolidated statement of activities. Investments are exposed to various risks, including interest rate, market volatility and credit risks.

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U.S. GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data. At December 31, 2024 and 2023, the Organization did not have any Level 2 investments.

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. At December 31, 2024 and 2023, the Organization did not have any Level 3 investments.

Investments measured at fair value on a recurring basis are summarized below:

| | **Level 1** | |
|---|---|---|
| | **2024** | 2023 |
| Cash and cash equivalents | **$ 33,808** | $ 150,562 |
| Mutual funds | **941,498** | 967,371 |
| Equity securities | **1,515,043** | 1,281,132 |
| | **$ 2,490,349** | $ 2,399,065 |

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## 4. Property and Equipment

Property and equipment consisted of the following:

| | **2024** | 2023 |
|---|---|---|
| Land | **$ 3,664,378** | $ 3,664,378 |
| Land improvements | **824,536** | 818,866 |
| Buildings and improvements | **42,931,235** | 43,035,515 |
| Furniture and fixtures | **1,201,211** | 1,201,211 |
| Equipment | **1,182,872** | 810,022 |
| Vehicles | **182,573** | 188,073 |
| | **49,986,805** | 49,718,065 |
| Less: accumulated depreciation | **(18,932,538)** | (17,498,518) |
| Property and equipment, net | **$ 31,054,267** | $ 32,219,547 |

At December 31, 2024 and 2023, the Organization held $40,892,704 and $38,582,647, respectively, of land, land improvements, and buildings and improvements for the purpose of leasing to individuals. Accumulated depreciation on the land improvements, and buildings and improvements at December 31, 2024 and 2023 was $14,094,403 and $13,023,436, respectively.

## 5. Development in Process

At December 31, 2024 and 2023, development in process consisted of various projects in process related to several properties owned by the Organization.

## 6. Line of Credit

The Organization has an unsecured line of credit agreement, renewed annually, with a financial institution in the amount of $550,000. During the term of the agreement, the interest rate on any outstanding principal balance shall be equal to the base rate, as defined by the financial institution, with a floor of 4%. At December 31, 2024, the interest rate is 7.5%. There was no outstanding balance as of December 31, 2024 and 2023.

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## 7. Long-Term Debt

Long-term debt consisted of the following:

| | 2024 | 2023 |
|---|---|---|
| Mortgage loan payable to NHHFA in monthly payments of $680, including interest at 1% and an escrow of $289. The loan is collateralized by real estate located on Amherst Street, Manchester, New Hampshire. The loan is due and payable in full in January 2033. | **$ 32,314** | $ 35,048 |
| Note payable to NHHFA. The note is noninterest bearing and is collateralized by real estate located on Amherst Street, Manchester, New Hampshire. The note is due and payable upon sale or refinancing of the property, or in June 2042. | **163,283** | 163,283 |
| Mortgage loan payable to St. Mary's Bank in monthly payments of $883, including interest at 5% for five years. After five years, the interest rate adjusts to match the then current Federal Home Loan Bank of Boston 5-year, 20-year amortizing rate plus 2.50%. The loan is collateralized by real estate on Spruce Street, Manchester, New Hampshire and is due and payable in full in May 2034. | **79,452** | 86,341 |
| Mortgage loan payable to RBS Citizens Bank in monthly payments of $2,126, including interest at 7.18%. The loan is collateralized by real estate on Douglas Street, Manchester, New Hampshire. The loan is due and payable in full in April 2025. | **138,605** | 157,633 |
| Mortgage note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property. Monthly payments of $1,095 include interest at 4.75% per annum until the principal and interest are fully paid with the final installment due and payable on May 1, 2034. | **98,728** | 106,034 |
| Noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property and various financing instruments. Annual payments of 50% of surplus cash are due. The note is due and payable on May 28, 2034. This note is nonrecourse. | **84,175** | 84,175 |

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| | | |
|---|---|---|
| Noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property and various financing instruments. Annual payments of 25% of surplus cash are due. The note is due and payable on May 28, 2033. This note is nonrecourse and is subordinate to the $84,456 note payable. | **336,674** | 336,955 |
| Noninterest bearing note payable by Housing Benefits to Merrimack County, collateralized by Bicentennial property and various financing instruments. The note is due and payable in full in May 2033. | **260,000** | 260,000 |
| Noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Millyard II property and various financing instruments. Annual payments of 25% of surplus cash are due. The note is due and payable upon sale or refinancing of the property or in May 2031. This note is nonrecourse. | **436,858** | 436,858 |
| Mortgage note payable by Housing Benefits to NHHFA, collateralized by Millyard II property. Monthly payments of $1,729 include principal and interest at 3.5% per annum. The final installment is due and payable on September 1, 2032. | **135,932** | 150,217 |
| Note payable by Housing Benefits to the City of Manchester, New Hampshire, collateralized by Millyard II property and various financing instruments. A payment of interest shall be made annually no later than August 1 each year based on 42.5% of the net cash flow, as defined. In any year where the Debt Coverage Ratio, as defined, exceeds 1.15 to 1, principal payments shall be made no later than August 1 in an amount that will result in a 1.15 to 1 Debt Coverage Ratio. All unpaid amounts are due and payable in full on August 1, 2031. This note is nonrecourse. | **226,725** | 226,725 |
| Noninterest bearing note payable by Housing Benefits to the New Hampshire Community Loan Fund, Inc. (NHCLF), collateralized by Millyard II property. Payment of principal is due and payable on December 31, 2031. This note is nonrecourse. | **250,000** | 250,000 |
| Mortgage note payable by Housing Benefits to the City of Manchester Community Improvement Program, collateralized by Millyard Families I real estate. The note is noninterest bearing and is due and payable in January 2027. | **230,000** | 230,000 |

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| | | |
|---|---|---|
| Mortgage note payable by Housing Benefits to NHHFA, collateralized by Family Bridge real estate. The note bears no interest and is to be repaid from 50% of available surplus cash annually with all remaining principal due on August 30, 2034. | **850,000** | 850,000 |
| Promissory note payable by Housing Benefits to TD Bank, N.A., collateralized by Family Bridge real estate. Monthly payments of $3,019 include principal and interest at 4.33%. The note is payable in full in November 27, 2028 and is guaranteed by FIT. | **319,638** | 338,109 |
| Promissory note payable by Housing Benefits to the City of Manchester, New Hampshire. The note is noninterest bearing with annual payments of 50% of net cash flow payable by October 1. The outstanding principal is due by October 1, 2034. The note is collateralized by Family Bridge real estate and is nonrecourse. | **577,382** | 600,000 |
| Mortgage note payable by Family Willows to NHHFA, collateralized by real estate and personal property. The note bears no interest and is to be repaid from 50% of available surplus cash annually with all remaining principal due on July 9, 2037. | **471,970** | 471,970 |
| Note payable by Housing Benefits to the City of Manchester, New Hampshire. The note is noninterest bearing and has an annual payment of $9,091 payable on October 1. All outstanding principal is due by October 2029. The note is collateralized by Family Willows real estate and is nonrecourse. | **36,362** | 54,544 |
| Note payable by Housing Benefits to RBS Citizens Bank, collateralized by Family Willows real estate. Monthly payments of $1,922 include principal and interest at 6%, based on the prime rate capped at 6%. The note is payable in full on June 27, 2033 and is guaranteed by FIT. | **175,746** | 192,309 |
| Second mortgage note payable by Housing Benefits to NHCLF, collateralized by School & Third Street real estate and personal property. The note bears no interest and monthly payments of $2,775 commenced on April 15, 2021 and continue until maturity in October 2039. | **492,799** | 526,083 |

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| | | |
|---|---|---|
| Mortgage note payable by Housing Benefits to NHHFA, collateralized by Belmont Street real estate and personal property. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full by December 2040. | **395,940** | 395,940 |
| Mortgage note payable from Housing Benefits to NHHFA, collateralized by Lowell Street real estate and personal property. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full in August 2040. | **34,628** | 34,628 |
| Second, noninterest bearing, mortgage note payable from Housing Benefits to the City of Manchester, New Hampshire, collateralized by Lowell Street real estate. Annual payments equal to the greater of 25% of net cash flow, as defined, or $4,000 commenced in October 2012 and continue until the maturity date in June 2041. | **140,022** | 148,022 |
| Noninterest bearing promissory note payable from Housing Benefits to NHHFA collateralized by a mortgage and security agreement on Lowell Street real estate. The note is to be forgiven 1/15th annually over the low-income housing tax credit compliance period which ends in 2026, subject to compliance with certain requirements. During 2024 and 2023, $131,267 was recognized as revenue and support in the consolidated statements of activities. | **196,994** | 328,261 |
| Noninterest bearing mortgage note payable to the City of Manchester Community Improvement Program, collateralized by real estate located at 393-395 Spruce Street. Annual payments of the greater of 25% of net cash flow, as defined, or $5,000 are due annually by October 1. The note is due in full by October 1, 2045. | **547,808** | 557,808 |
| Mortgage note payable to TD Bank, N.A., collateralized by real estate located at 167 Lake Avenue and personal property located at 161 South Beech Street, Unit 2. Monthly payments of $2,137 include principal and interest at 4.35%. The note is due in full by April 2029. | **329,743** | 343,677 |
| Vehicle loan payable in monthly payments of $472, including interest at 4.25%. The loan is due in March 2025 and is collateralized by the related vehicle. | **1,405** | 6,875 |

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| | | |
|---|---|---|
| Mortgage note payable to NHHFA, collateralized by the real estate at Lake Avenue, Manchester, New Hampshire. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full by June 2045. | **750,000** | 750,000 |
| Mortgage note payable to TD Bank, N.A., collateralized by real estate located at 641 Hayward Street, Manchester, New Hampshire. Monthly payments of $991 include principal and interest at 3.015%. The note is due in full by October 2025. | **146,331** | 153,623 |
| Mortgage note payable to Peoples United Bank, collateralized by Hope House. Monthly payments of $2,283 include principal and interest at 4.94%. The note is due in full by January 2027. | **324,393** | 336,976 |
| Construction loan payable to Franklin Savings Bank, collateralized by real estate located at 267 Wilson Street, Manchester, New Hampshire. Housing Benefits has the ability to draw up to $825,000 on the promissory note. Monthly payments including principal, interest and escrow of $6,854 are due over a 30 year period starting September 2018 at 4.90% interest. | **627,328** | 646,999 |
| Noninterest bearing construction loan payable to NHHFA, collateralized by real estate located at 267 Wilson Street, Manchester, New Hampshire. The note has a borrowing limit of $720,000. Annual payments are due in amounts equal to 25% of surplus cash. The loan is due in full by November 1, 2047. | **711,845** | 711,845 |
| Noninterest bearing mortgage note payable to the City of Manchester Community Improvement Program, collateralized by real estate located at 267 Wilson Street, 2nd Floor. The note has a borrowing limit of $1,655,323. As costs are incurred, Housing Benefits is to be reimbursed by the City of Manchester. Annual payments of the greater of 25% of net cash flow, as defined, or $5,000 are due by October 1 commencing October 1, 2019. The note is due in full by October 1, 2047. | **1,433,182** | 1,443,182 |

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| | | |
|---|---|---|
| Noninterest bearing mortgage note payable to the City of Manchester, collateralized by real estate located at 267 Wilson Street, 3rd Floor. The note is funded by the City of Manchester's Community Improvement Program and the City of Manchester's Affordable Housing Trust Funds. The note has a borrowing limit of $531,252. As costs are incurred, Housing Benefits is to be reimbursed by the City of Manchester. Annual payments in the amount of 25% of net cash flow, as defined, are due by October 1 commencing October 1, 2019. The note is due in full by December 1, 2047. | **504,337** | 518,097 |
| Noninterest bearing construction loan payable to NHHFA, collateralized by real estate located in Wolfeboro, New Hampshire. The note has a borrowing limit of $780,000. Annual payments in amounts equal to 25% of surplus cash. The loan is due in full by December 1, 2047. | **750,000** | 750,000 |
| Mortgage note payable to NHHFA and is collateralized by the real estate and personal property of HB-AH on Concord Street in Manchester, New Hampshire. The mortgage is insured by the U.S Department of Housing and Urban Development through the Housing Finance Agency Risk Sharing Program authorized by Section 542(c) of the Housing and Community Development Act of 1992. Monthly payments of $6,745 are due for principal and interest at 4.2%. All remaining principal is due on May 1, 2059. | **1,475,153** | 1,487,658 |
| Mortgage note is payable to the City of Manchester, and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in October 2052. Annual payments are required in an amount equal to 25% of initial surplus cash. | **563,754** | 577,908 |
| Mortgage note is payable to the NHHFA, funded through the Affordable Housing Fund (AHF), and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in August 2051. Annual payments are required in an amount equal to 50% of initial surplus cash. | **111,692** | 120,907 |

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| | | |
|---|---|---|
| Second mortgage note is payable to the NHHFA, funded through the Housing Trust Fund, and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in August 2061. Annual payments are required in an amount equal to 50% of remaining surplus cash after expected payments are determined to the City of Manchester and NHHFA AHF mortgage note payable. | **1,134,188** | 1,134,188 |
| | **15,575,386** | 16,002,878 |
| Less current portion | **(842,655)** | (830,893) |
| Less unamortized deferred costs | **(46,780)** | (56,227) |
| | **$14,685,951** | $15,115,758 |

Surplus cash for the purposes of these disclosures is as defined in the respective loan agreements.

Principal maturities of long-term debt over the next five years and thereafter are as follows:

| | |
|---|---|
| 2025 | $ 842,655 |
| 2026 | 183,150 |
| 2027 | 707,145 |
| 2028 | 411,037 |
| 2029 | 151,998 |
| Thereafter | 13,279,401 |
| | $ 15,575,386 |

Interest expense charged to operations, including amortization of deferred costs of $11,407, was $190,484 and $226,245 in 2024 and 2023, respectively.

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## 8. Net Assets

At December 31, 2024 and 2023, net assets without donor restrictions are fully available to support operations of the Organization.

Net assets with donor restrictions were as follows:

| | 2024 | 2023 |
|---|---|---|
| Investments to be maintained in perpetuity, income is to support general operations | $ 25,000 | $ 25,000 |
| Funds maintained with donor restrictions temporary in nature: | | |
| The Family Place | - | 31,424 |
| Scholarships | 9,164 | 19,164 |
| Housing programs | 197,475 | 216,316 |
| Direct care for clients | 102,885 | 256,431 |
| Hope House | 299,491 | 388,575 |
| Total funds maintained with donor restrictions temporary in nature | 609,015 | 911,910 |
| Total net assets with donor restrictions | $ 634,015 | $ 936,910 |

Net assets released from net assets with donor restrictions were as follows:

| | 2024 | 2023 |
|---|---|---|
| Satisfaction of purpose restrictions: | | |
| Operating releases | | |
| The Family Place | $ 31,424 | $ 92,280 |
| Scholarships | 10,000 | 5,000 |
| Housing programs | 194,416 | 287,046 |
| Direct care for clients | 587,413 | 282,269 |
| Hope House | 123,997 | 454,370 |
| | $ 947,250 | $ 1,120,965 |

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## 9. Retirement Plan

The Organization has a tax deferred retirement plan which is available to all employees working greater than 25 hours a week. All employees are eligible to participate and are fully vested with the first contribution. The Organization matches contributions at 100% up to 3% of compensation. The Organization paused matching contributions during the year ended December 31, 2024. The Organization contributed $2,412 during the year ended December 31, 2023.

## 10. Employee Retention Tax Credit (ERTC)

The ERTC is a refundable tax credit against certain employment taxes up to $10,000 per employee for eligible employees. For 2020, the tax credit is equal to 50% of qualified wages paid to employees during the calendar year, capped at $10,000 of qualified wages per employee. Additional relief provisions were passed by the U.S. government, which extended and expanded the qualified wage caps on these credits through September 30, 2021. Based on these additional provisions, the tax credit was increased to 70% of qualified wages paid to employees during each quarter, and the limit on qualified wages per employee increased to $10,000 of qualified wages per calendar quarter.

In February 2023, the Organization applied for the ERTC for employment taxes paid during the third quarter of 2021. During 2023, the Organization received the full ERTC applied for in the amount of $870,880 which is included in ERTC revenue in the consolidated statement of activities for the year ended December 31, 2023. The ERTC received could be subject to audit for up to five years from the date of the amended filing.

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# SUPPLEMENTARY INFORMATION

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# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Consolidating Statement of Financial Position

## December 31, 2024

### ASSETS

| | FIT - Operating | Housing Benefits | Outfitters | WSCA | With Donor Restrictions | Eliminations | Total |
|---|---|---|---|---|---|---|---|
| Current assets | | | | | | | |
| Cash and cash equivalents | $ 664,299 | $ 370,447 | $ 187,942 | $ 18,335 | $ 609,015 | $ - | $ 1,850,038 |
| Accounts receivable | 69,715 | 27,140 | - | - | - | (65,897) | 30,958 |
| Grants and contributions receivable | 960,258 | - | - | - | - | - | 960,258 |
| Prepaid expenses | 77,771 | 94,456 | 1,800 | - | - | - | 174,027 |
| Due from related parties | 2,118,694 | 5,694 | 5,552 | - | - | (2,129,940) | - |
| Other current assets | 6,129 | 68,276 | - | - | - | - | 74,405 |
| Total current assets | 3,896,866 | 566,013 | 195,294 | 18,335 | 609,015 | (2,195,837) | 3,089,686 |
| Replacement reserves | 112,991 | 540,827 | - | 34,166 | - | - | 687,984 |
| Reserve cash designated for properties | 100,393 | 809,741 | - | - | - | - | 910,134 |
| Related party notes receivable | 1,725,799 | - | - | - | - | (1,725,799) | - |
| Accrued interest receivable on related party notes | 1,632,426 | - | - | - | - | (1,632,426) | - |
| Investments | 2,465,349 | - | - | - | 25,000 | - | 2,490,349 |
| Investment in related entities | 1,247,739 | 25,051 | - | - | - | (1,271,790) | 1,000 |
| Property and equipment, net | 6,658,663 | 24,372,915 | 11,297 | 11,392 | - | - | 31,054,267 |
| Development in process | 54,629 | 1,680 | - | - | - | - | 56,309 |
| Total assets | $ 17,894,855 | $ 26,316,227 | $ 206,591 | $ 63,893 | $ 634,015 | $ (6,825,852) | $ 38,289,729 |

### LIABILITIES AND NET ASSETS

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Current liabilities | | | | | | | |
| Current portion of long-term debt | $ 479,321 | $ 363,334 | $ - | $ - | $ - | $ - | $ 842,655 |
| Accounts payable | 106,030 | 151,973 | 8,982 | 8,652 | - | (65,897) | 209,740 |
| Accrued expenses | 209,511 | 1,673,973 | 11,956 | - | - | (1,632,426) | 263,014 |
| Due to related parties | 320,174 | 1,802,058 | 7,708 | - | - | (2,129,940) | - |
| Other current liabilities | 5,281 | 72,819 | - | - | - | - | 78,100 |
| Total current liabilities | 1,120,317 | 4,064,157 | 28,646 | 8,652 | - | (3,828,263) | 1,393,509 |
| Long-term debt, net | 1,011,045 | 15,400,705 | - | - | - | (1,725,799) | 14,685,951 |
| Total liabilities | 2,131,362 | 19,464,862 | 28,646 | 8,652 | - | (5,554,062) | 16,079,460 |
| Net assets | | | | | | | |
| Without donor restriction | 15,763,493 | 6,851,365 | 177,945 | 55,241 | - | (1,271,790) | 21,576,254 |
| With donor restrictions | - | - | - | - | 634,015 | - | 634,015 |
| Total net assets | 15,763,493 | 6,851,365 | 177,945 | 55,241 | 634,015 | (1,271,790) | 22,210,269 |
| Total liabilities and net assets | $ 17,894,855 | $ 26,316,227 | $ 206,591 | $ 63,893 | $ 634,015 | $ (6,825,852) | $ 38,289,729 |

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# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Consolidating Statement of Activities

## Year Ended December 31, 2024

| | FIT - Operating | Housing Benefits | Outfitters | WSCA | Eliminations | Without Donor Restrictions Total | With Donor Restrictions | Total |
|---|---|---|---|---|---|---|---|---|
| Revenue and support | | | | | | | | |
| Federal, state and other grant support | $ 3,343,188 | $ 348,882 | $ - | $ - | $ - | $ 3,692,070 | $ - | $ 3,692,070 |
| Rental income, net of vacancies | 369,235 | 2,822,713 | - | 121,067 | (109,940) | 3,203,075 | - | 3,203,075 |
| Thrift store sales | - | - | 812,551 | - | - | 812,551 | - | 812,551 |
| Public support | 1,237,977 | 112,954 | 100 | - | - | 1,351,031 | 644,355 | 1,995,386 |
| Special events | 662,949 | - | - | - | - | 662,949 | - | 662,949 |
| Property management fees | 1,368,063 | - | - | - | (1,368,063) | - | - | - |
| Unrealized and realized gain on investments | 270,247 | - | - | - | - | 270,247 | - | 270,247 |
| Loss on disposal of property and equipment | (21,785) | - | - | - | - | (21,785) | - | (21,785) |
| Interest income | 123,222 | 43,691 | 2,804 | 167 | (95,892) | 73,992 | - | 73,992 |
| In-kind donations | 1,455 | - | - | - | - | 1,455 | - | 1,455 |
| Forgiveness of debt | - | 131,267 | - | - | - | 131,267 | - | 131,267 |
| Medicaid reimbursements | 383,325 | - | - | - | - | 383,325 | - | 383,325 |
| Other income | 323,292 | 131,718 | 15,004 | - | (265,000) | 205,014 | - | 205,014 |
| Net assets released from restrictions | 947,250 | - | - | - | - | 947,250 | (947,250) | - |
| Total revenue and support | 9,008,418 | 3,591,225 | 830,459 | 121,234 | (1,838,895) | 11,712,441 | (302,895) | 11,409,546 |
| Expenses | | | | | | | | |
| Program activities | 7,789,288 | 3,412,766 | 836,515 | 122,244 | (1,838,895) | 10,321,918 | - | 10,321,918 |
| Fundraising | 579,661 | 322,328 | - | - | - | 901,989 | - | 901,989 |
| Management and general | 873,676 | 484,419 | - | - | - | 1,358,095 | - | 1,358,095 |
| Total expenses | 9,242,625 | 4,219,513 | 836,515 | 122,244 | (1,838,895) | 12,582,002 | - | 12,582,002 |
| Change in net assets | $ (234,207) | $ (628,288) | $ (6,056) | $ (1,010) | $ - | $ (869,561) | $ (302,895) | $ (1,172,456) |

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# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Consolidating Statement of Functional Expenses

## Year Ended December 31, 2024

| | Program Activities | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | FIT - Operating | Housing Benefits | Outfitters | WSCA | Program Activities Total | Fundraising | Management and General | Eliminations | Total |
| Salaries and benefits | | | | | | | | | |
| Salaries and wages | $ 3,536,165 | $ 644,175 | $ 337,462 | $ - | $ 4,517,802 | $ 418,034 | $ 627,051 | $ - | $ 5,562,887 |
| Employee benefits | 424,091 | 63,101 | 35,922 | - | 523,114 | 48,719 | 73,079 | - | 644,912 |
| Payroll taxes | 261,890 | 46,998 | 26,284 | - | 335,172 | 30,889 | 46,334 | - | 412,395 |
| Total salaries and benefits | 4,222,146 | 754,274 | 399,668 | - | 5,376,088 | 497,642 | 746,464 | - | 6,620,194 |
| Other expenses | | | | | | | | | |
| Advertising | 12,633 | - | 6,867 | - | 19,500 | 1,263 | 1,895 | - | 22,658 |
| Bad debts | 11,878 | 41,948 | - | - | 53,826 | - | - | - | 53,826 |
| Bank charges | 25,621 | 5,244 | 14,261 | 286 | 45,412 | 3,086 | 4,629 | - | 53,127 |
| Condominium association fees | - | 91,974 | - | - | 91,974 | - | - | (73,524) | 18,450 |
| Consultants | 77,895 | 8,123 | 5,766 | - | 91,784 | 8,602 | 12,902 | - | 113,288 |
| Depreciation | 317,517 | 864,805 | 2,748 | 2,369 | 1,187,439 | 118,233 | 177,349 | - | 1,483,021 |
| Events | 64,227 | 7,550 | - | - | 71,777 | - | - | - | 71,777 |
| Food | 106,301 | 6,326 | - | - | 112,627 | - | - | - | 112,627 |
| Insurance | 209,850 | 211,316 | 2,510 | 20,143 | 443,819 | 42,117 | 63,176 | - | 549,112 |
| Interest expense | 20,991 | 208,110 | - | - | 229,101 | 22,910 | 34,365 | (95,892) | 190,484 |
| Management fees | 206,959 | 1,104,044 | 315,000 | 7,060 | 1,633,063 | - | - | (1,633,063) | - |
| Meals and entertainment | 4,810 | 4 | - | - | 4,814 | 481 | 722 | - | 6,017 |
| Membership dues | 108,028 | 6,105 | 1,337 | - | 115,470 | 11,413 | 17,120 | - | 144,003 |
| Office supplies | 45,990 | 9,800 | 15,337 | 1,774 | 72,901 | 5,579 | 8,369 | - | 86,849 |
| Operational expenses - other | 11,998 | - | - | - | 11,998 | - | - | - | 11,998 |
| Participant expenses | 41,968 | 6,604 | - | - | 48,572 | - | - | - | 48,572 |
| Postage | 4,790 | 34 | - | - | 4,824 | 482 | 723 | - | 6,029 |
| Printing | 27,830 | 221 | 388 | - | 28,439 | 2,805 | 4,207 | - | 35,451 |
| Professional fees | 81,063 | 95,292 | - | 4,200 | 180,555 | 17,635 | 26,453 | - | 224,643 |
| Related entity expenses | 1,352,537 | (1,352,537) | - | - | - | - | - | - | - |
| Rent | 11,616 | - | 24,800 | - | 36,416 | - | - | (36,416) | - |
| Rental subsidies | 129,289 | - | - | - | 129,289 | - | - | - | 129,289 |
| Repairs and maintenance | 342,637 | 478,389 | 16,617 | 58,873 | 896,516 | 82,103 | 123,154 | - | 1,101,773 |
| Staff development | 14,616 | 12 | 210 | - | 14,838 | 1,463 | 2,194 | - | 18,495 |
| Taxes | 25,221 | 276,779 | - | - | 302,000 | - | - | - | 302,000 |
| Technology support | 50,730 | 65,046 | 4,242 | 2,879 | 122,897 | 11,578 | 17,366 | - | 151,841 |
| Telephone | 73,142 | 49,394 | 4,342 | 3,566 | 130,444 | 12,253 | 18,380 | - | 161,077 |
| Travel | 5,891 | 3,590 | 32 | - | 9,513 | 948 | 1,422 | - | 11,883 |
| Utilities | 150,418 | 463,544 | 18,405 | 21,094 | 653,461 | 61,396 | 92,095 | - | 806,952 |
| Workers' compensation | 30,696 | 6,775 | 3,985 | - | 41,456 | - | 5,110 | - | 46,566 |
| Total expenses | $ 7,789,288 | $ 3,412,766 | $ 836,515 | $ 122,244 | $ 12,160,813 | $ 901,989 | $ 1,358,095 | $ (1,838,895) | $ 12,582,002 |

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**Schedule of Expenditures of Federal Awards**

**Year Ended December 31, 2024**

| Federal Grantor/Pass-Through Grantor/Program Title | Federal AL Number | Pass-through Number | Federal Expenditures |
|---|---|---|---|
| **U.S. Department of Housing and Urban Development** | | | |
| **Passed Through: City of Manchester** | | | |
| **HOME Investment Partnerships Program** | 14.239 | | |
| Housing Benefits, Inc - 393 Spruce | | N/A | $ 557,808 |
| Housing Benefits, Inc - 434 Union | | N/A | 577,908 |
| Housing Benefits, Inc - Millyard II | | N/A | 226,725 |
| Housing Benefits, Inc - Wilson St #2 | | N/A | 1,448,182 |
| Housing Benefits, Inc - Wilson St #3 | | N/A | 265,855 |
| **Passed Through: New Hampshire Housing Finance Authority** | | | |
| **HOME Investment Partnerships Program** | 14.239 | | |
| Housing Benefits, Inc - Millyard II | | N/A | 436,958 |
| **Total HOME Investment Partnerships Program** | | | **3,513,436** |
| **Direct Program:** | | | |
| **Continuum of Care Program** | 14.267 | | |
| Amherst St | | | 19,946 |
| COC Planning | | | 54,487 |
| Family Willows | | | 35,538 |
| Manchester Community | | | 90,510 |
| Millyard II | | | 39,440 |
| Perm Housing Manchester 1 & 2 | | | 165,166 |
| Perm Housing Manchester 4 | | | 54,845 |
| Perm Housing Manchester 5 | | | 64,431 |
| Perm Housing Manchester 6 | | | 78,205 |
| Perm Housing Manchester 8 | | | 8,864 |
| **Passed Through: New Hampshire (NH) Department of Health and Human Services (DHHS), Division of Community Based Care Services, Bureau of Homeless and Housing Services** | | | |
| **Continuum of Care Program** | 14.267 | | |
| Concord Leasing | | N/A | 57,756 |
| Perm Housing Concord | | N/A | 15,325 |
| **Total Continuum of Care Program** | | | **684,513** |
| **Passed Through: Manchester Housing and Redevelopment Authority** | | | |
| Section 8 Project-Based Cluster: Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation | 14.856 | NH901MR0013/0001/000 | 438,234 |
| **Total U.S. Department of Housing and Urban Development** | | | **4,636,183** |
| **U.S. DHHS** | | | |
| **Passed Through: NH DHHS, Division of Community Based Care Services, Bureau of Drug and Alcohol Services** | | | |
| Opioid STR | 93.788 | 05-095-092-920510-7040-0000-102-500731 | 106,798 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 1008904 | 798,109 |
| **Total U.S. DHHS** | | | **904,907** |
| **Total Expenditures of Federal Awards** | | | **$ 5,541,090** |

See accompanying notes to schedule of expenditures of federal awards

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# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Notes to Schedule of Expenditures of Federal Awards

## Year Ended December 31, 2024

### 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Families in Transition, Inc. and Subsidiaries (the Organization) under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

### 2. Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Organization has elected to use the 10% de minimis indirect cost rate.

### 3. Loan Outstanding

The HOME Investment Partnerships Program loan balances outstanding were $3,484,021 as of December 31, 2024.

### 4. Other Disclosure

The Organization's consolidated financial statements include the operations of HB-AH, LLC, which expended $297,007 in federal awards which are not included in the Organization's Schedule for the year ended December 31, 2024 because the applicability of Schedule reporting under the Uniform Guidance was determined in conjunction with the respective stand-alone audit of HB-AH, LLC's financial statements.

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BerryDunn
BDMP Assurance, LLP

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Families in Transition, Inc. and Subsidiaries

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Families in Transition, Inc. and Subsidiaries (the Organization), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated June 23, 2025. The financial statements of Lowell Street housing project included in these consolidated financial statements were not audited in accordance with *Government Auditing Standards.*

## Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies, may exist that were not identified.

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Board of Directors
Families in Transition, Inc. and Subsidiaries

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDMP Assurance, LLP

Manchester, New Hampshire
June 23, 2025

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BerryDunn
BDMP Assurance, LLP

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Families in Transition, Inc. and Subsidiaries

## Report on Compliance for the Major Federal Program

### *Opinion on the Major Federal Program*

We have audited Families in Transition, Inc. and Subsidiaries' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended December 31, 2024. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Organization's consolidated financial statements include the operations of HB-AH, LLC (HB-AH), which expended $297,007 in federal awards which are not included in the Organization's schedule of expenditures of federal awards for the year ended December 31, 2024. Our audit, described below, did not include the federal awards of HB-AH because the applicability of federal compliance audits was determined in conjunction with the stand-alone audit of HB-AH's financial statements.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended December 31, 2024.

### *Basis for Opinion on the Major Federal Program*

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards (U.S. GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

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***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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Board of Directors
Families in Transition, Inc. and Subsidiaries

**Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a compliance requirement of a major federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement of a major federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BDMP Assurance, LLP

Manchester, New Hampshire
June 23, 2025

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# FAMILIES IN TRANSITION AND SUBSIDIARIES

## Schedule of Findings and Questioned Costs (Concluded)

## Year Ended December 31, 2024

### Section I. – Summary of Auditor's Results

*Consolidated Financial Statements*

| | | |
|---|---|---|
| Type of auditor's report issued: | Unmodified | |
| Internal control over financial reporting: | | |
| Material weakness(es) identified? | ____ yes | __X__ no |
| Significant deficiency(ies) identified not considered to be material weaknesses? | ____ yes | __X__ none reported |
| Noncompliance material to financial statements noted? | ____ yes | __X__ no |

*Federal Awards*

| | | |
|---|---|---|
| Internal control over major programs: | | |
| Material weakness(es) identified? | ____ yes | __X__ no |
| Significant deficiency(ies) identified not considered to be material weaknesses? | ____ yes | __X__ none reported |
| Type of auditor's report issued on compliance for major programs: | Unmodified | |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | ____ yes | __X__ no |

Identification of major programs:

| AL Number(s) | Name of Federal Program or Cluster |
|---|---|
| 14.239 | HOME Investment Partnerships Program |

| | | |
|---|---|---|
| Dollar threshold used to distinguish between Type A and Type B programs: | $750,000 | |
| Auditee qualified as low-risk auditee? | ____ yes | __X__ no |

### Section II. – Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with *Government Auditing Standards*

None noted

### Section III. – Findings and Questioned Costs for Federal Awards

None noted

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**FAMILIES IN TRANSITION AND SUBSIDIARIES**

**Summary Schedule of Prior Audit Findings**

**Year Ended December 31, 2024**

| | |
|---|---|
| **Finding Number:** | **2023-001** |
| Programs Affected: | 21.027 Coronavirus State and Local Fiscal Recovery Funds |
| Condition Found: | While comparing and reconciling the schedule of expenditures of federal awards (SEFA) to the consolidated financial statements, we noted one revenue entry was included in the SEFA which related to expenses incurred during the year ended December 31, 2022. Assistance Listing 21.027 was understated by approximately $179,000 for the year ended December 31, 2022 and Assistance Listing 21.027 was overstated by approximately $179,000 for the year ended December 31, 2023. The amount was recorded correct for the program year, but not the agency fiscal year. |
| Recommendation: | We recommend the Organization implement a tracking system to identify and report all expenditures of federal awards on the SEFA in compliance with the requirements of the Uniform Guidance. |
| Status: | Corrected |

**MICHAEL A. MCCAFFREY**

[redacted]

**SENIOR MANAGEMENT EXECUTIVE**
**CFO / COO / IT**

♦ ♦ ♦ ♦ ♦

Experienced finance, operations and information technology executive with extensive knowledge of both financial services and non-profit industries. Proven ability to develop diverse management teams and demonstrated skills in problem solving, budgeting, financial planning and analysis, internal control structures and information system design/management. Strong knowledge of risk management protocols and information security procedures and processes, facilities management and corporate safety programs.

**SELECTED ACHIEVEMENT HIGHLIGHTS**

- **Managed change processes across financial management and program delivery departments** while maintaining staff and volunteer focus on high quality service delivery. Functional Teams consistently achieved a better then 90% approval rating from clients.
- **Significantly improved balance sheet quality, revenue generation and expense containment.** Through active facility portfolio management, reduced facility expenses by 48% over a 5 year period while maintaining quality client services and training programs.
- **Strong project management across numerous IT projects** improving programmatic functional strength and increased ability to maximize P&L returns. These projects also increased future revenue growth by providing flexible systems to secure governmental funding and ensure multi-year contract renewals valued at over $11 million.
- **Ability to work with diverse management teams and Board of Director committee styles** while maintaining focus on achieving team goals and strengthening organizational development.

## PROFESSIONAL EXPERIENCE

***Chief Financial Officer, Planning Office for Urban Affairs Inc., Boston, MA*** ***2018 - 2024***

Responsibilities included development of organizational strategy, in conjunction with the CEO and Board, to ensure the organization has the financial resources needed to achieve current and future goals, while mitigating financial and operational risk. Developed effective working relationships with key financial partners including funders, investors, development partners, government agencies, consultants, vendors and auditors. Primary responsibility also included oversight of organizational budgeting, accounting and cash management to ensure project funding(s) are made available. Worked with various audit firms to work through issues and complete POUA's annual audit and tax returns as well as approximately 35 housing entity audits and tax returns, including LLC's and LP's, which are regulated by HUD and various state agencies to deliver low income housing. Oversight of various Managing Member/Partnership tax return filings as well as working with various investors to ensure projected tax credit losses are accumulating as designed during the project development phase.

Provided oversight of the Asset Management function and Real Estate Development staff to review potential acquisitions, debt, equity and public subsidy proposals and partnership/operating agreements. Reviewed key legal agreements, including mortgages, loan documents, subordination agreements and guarantees, as part of a financial and construction loan closing that may involve Low Income Housing Tax Credits, Historic Tax Credits, New Markets Tax Credits, bond financing, public subsidies and contracts and/or private debt. Worked with Asset Management to develop, review and shepherd through approvals for approximately 35 annual project budgets covering roughly 1,500 units

***BizOps CFO, Clifton Larson Allen (formerly AMS), Waltham, MA*** ***2013 - 2018***

Clifton Larson Allen is a leading accounting and financial management services firm in the Northeast, helping privately held, publicly traded and nonprofit organizations operate most effectively by providing industry-trained accounting and financial management professionals. Working side by side with clients in various industries providing them with the financial information to understand current conditions and plan for the future. While at Clifton Larson Allen, I was engaged with the following client types:

***Massachusetts and Rhode Island Community Development Corporations –*** Consulting and Interim CFO for 8 organizations ranging in asset size from $15 Million to $260 Million, duties included development of accounting function policies and procedures, fiscal budgets, BVA reporting, multi-year cash flow projections and real estate transaction accounting. A project of note consisted of assuring a merged entity was fully reconciled in the parent organizations balance sheet, including property sales and transfers and the reconciliation of 3 disparate property management firm financial statements, with internal balance sheets and P&L's. Client assignments also included completion of year-end audit processes and regulatory reporting, including 990 and UFR filings as well as Neighborworks America reporting. Worked closely with numerous asset and property management firms to ensure accurate and timely financial reporting, facilities monitoring and compliance with regulatory housing requirements.

***Non Profit Community Action Agency –*** As Interim CFO for a $28 Million Community Action Agency, worked directly with the Senior Management Team, Assistant Director of Accounting and Program Managers to develop and finalize the agency budget, completed various tasks associated with the year-end independent audit (including SEFA, UFR and 990 filings), managed the finance and administration reviews during the Office of Head Start and Mass. DEEC program audits, and developed grant budgets and reports for funding opportunities identified by the Development team.

***MGL Chapter 766 Approved Private School(s)*** – As CFO for a $12 Million Special Education service delivery enterprise, duties included the development, implementation and overall management of the accounting function for 8 companies designed to provide services to Developmentally Disabled populations. The 20 month engagement also required the completion of fiscal year end audits and UFR regulatory filings, policy and procedure development, DESE contract compliance and the conversion of the GL system to an Apple IT network infrastructure.

***American National Red Cross (ARC), Washington, DC,***
*Built distinguished 17 year record of progressive achievement and advancement, as a volunteer for 11 years prior to full time employment, with this $3.4 billion provider of blood products, disaster relief assistance and emergency preparedness training to the American public.*

***ARC Regional Chief Financial Officer, Boston, MA*** ***2006 to 2012***
Primary responsibilities included financial planning and analysis, overall management of financial controls, treasury and audit, budget development and management, information technology, facilities management and site security functions. Other duties included development and implementation of strategic planning initiatives, internal reporting structures, various executive level program management assignments and reporting to the Board of Directors and its Committees. Prior to my fulltime employment, acted as volunteer Board Treasurer from June 1995 thru March 2006. Due to consolidation of the nationwide accounting function, the Regional CFO role was eliminated.

**Financial Management**

- Facilitated and managed development of an A133 Audit Program to ensure the audit requirements and contractual obligations of federal and state funding agencies were met.
- Interacted closely with CPA firms to ensure strong internal control structures addressed their risk concerns with implementing the above noted functional reorganization.

**Operations & Facilities Management**

- Managed a real estate portfolio of 11 offices, food pantry operations and student training facilities as well as ensured programmatic and client emergency services were deliverable through a fleet of over 50 response vehicles throughout Eastern Massachusetts.
- Led negotiations to sell an outdated HQ's facility for $17 million and relocated to a newly renovated space for $11 million. This move allowed the organization to significantly improve its financial position and reinvest proceeds to strengthen program delivery.
- Worked directly with engineers and construction teams to design and implement the above noted renovation such that staff could effectively and efficiently operate in a space with roughly 70% less square footage, while not impacting program delivery.

## EDUCATION & CREDENTIALS

Massachusetts School for Financial Studies administered through Babson College, Wellesley, MA
Bachelor of Business Administration, Western Connecticut State University, Danbury, CT
American Red Cross DSHR Job Classification – Finance Manager

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-06)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Grafton County | | 1.4. Grantee Address<br>3855 Dartmouth College Highway, Box #1<br>North Haverhill, NH 03774 | |
| 1.5 Grantee Phone #<br>603-787-6767 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$448,146 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>DocuSigned by:<br>Julie Libby<br>3DB40B75C32E4C0...<br>9/22/2026 | | 1.12. Name & Title of Grantee Signor 1<br>Julie Libby County Administrator | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox<br>ED9D05B04C63442...<br>9/23/2026 | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino 7487348449414B0... Assistant Attorney General, On: 9/24/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Grantee Initials DS

Date 9/22/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Grantee Initials DS

Date 9/22/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials DS

Date 9/22/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in Grafton County.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Application under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 2: Expand access to appropriate treatment for opioid use disorder, including residential care and access to methadone in underserved areas of the state.

1.6. The Grantee must strengthen and sustain mental health services for opioid-involved participants in the Grafton County Mental Health Court, administered through the County's Alternate Sentencing Programs and the Grafton County Drug Treatment Court, supported by the North Country Health Consortium (NCHC) by developing a shared Licensed Mental Health Provider (MH Provider) position to serve both Treatment Court programs. The Grantee must annually serve approximately:

1.6.1. 40 Mental Health Court participants; and

1.6.2. 25 Drug Treatment Court participants.

1.7. The Grantee agrees to enter into a Memorandum of Agreement (MOA) with the NHCH to maintain a MH Provider to:

1.7.1. Provide rapid assessments, evaluations, diagnosis and treatment recommendations to allow individuals to plea into mental health court sooner;

1.7.2. Determine appropriate levels of care;

1.7.3. Maintain consistent early contact with participants while they await intake with the behavioral health provider serving their community;

1.7.4. Provide individual counseling and group therapy to support participants with skill building and stabilization in the community while waiting for access to community mental health center support;

1.7.5. Create a “handholding” approach to supportive care during critical transitions from incarceration to the community to assist participants with navigating housing instability, transportation barriers, insurance activation, and other competing stressors; and

1.7.6. Coordinate appropriate referrals as needed.

1.8. The Grantee must ensure the MH Provider receives the following trainings:

1.8.1. Criminogenic risk factors in order to prioritize assessing and working to reduce these factors during participant therapy;

1.8.2. The program standards for both Treatment Court programs, focusing on community stabilization and integration through skill building and symptom management; and

1.8.3. Trainings through the NH Judicial Branch Alternative Sentencing Department.

1.9. The Grantee must ensure collaboration with the following community providers, at a minimum, to further strengthen continuity of care as part of multidisciplinary teams and case management systems for ongoing care and mental health services:

1.9.1. Lakes Region Mental Health Center;

1.9.2. West Central Behavioral Health Services;

1.9.3. Northern Human Services; and

1.9.4. The Doorways.

1.10. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.11. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.12. Reporting

1.12.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.12.1.1. The name, mailing address, and physical address of the Grantee;

1.12.1.2. The time period covered by the report;

1.12.1.3. The date the report was prepared;

1.12.1.4. A detailed account of funding spent on approved uses;

1.12.1.5. The number of individuals served;

1.12.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.12.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.12.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.13. Additional Requirements

1.13.1. Background Checks

1.13.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.13.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.13.2. Confidential Data

1.13.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all

information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.13.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.13.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.13.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.13.2.4.1. How PII is gathered and stored;

1.13.2.4.2. Who will have access to PII;

1.13.2.4.3. How PII will be used in the system;

1.13.2.4.4. How individual consent will be achieved and revoked; and

1.13.2.4.5. Privacy practices.

1.13.2.5. The Department may conduct follow-up PIAs in the event of:

1.13.2.5.1. Significant process changes; and/or

1.13.2.6. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996.

2.2. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

### 3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.”

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.1.4. Medical records on each patient/recipient of services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as

are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

   8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

      8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

   8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

      8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

   8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

   8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

   8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which

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exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget

| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| **Contractor Name:** | *Grafton County* | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | |
| **Indirect Cost Rate (if applicable)** | 4.44% | |
| | | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Funded by DHHS - SFY 28** |
| 1. Salary & Wages | $30,050 | $31,554 |
| 2. Fringe Benefits | $7,512 | $7,888 |
| 3. Consultants | $0 | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 |
| 5.(a) Supplies - Educational | $0 | $0 |
| 5.(b) Supplies - Lab | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 |
| 5.(e) Supplies - Office | $0 | $0 |
| 6. Travel | $0 | $0 |
| 7. Software | $0 | $0 |
| 8. (a) Other - Marketing/Communications | $0 | $0 |
| 8. (b) Other - Education and Training | $0 | $0 |
| 8. (c) Other - Other (specify below) | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| 9. Subrecipient Contracts | $175,442 | $176,650 |
| | | |
| Total Direct Costs | $213,004 | $216,092 |
| | | |
| Total Indirect Costs | $9,384 | $9,666 |
| | | |
| ***Subtotals*** | $222,388 | $225,758 |
| | **TOTAL** | **$448,146** |

Contractor Initials: DS

Date: 9/22/2026

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# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

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2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Docusign Envelope ID: 17856D20-50CE-88D2-801A-FE9718A24D96

# CERTIFICATE OF AUTHORITY

I, Katie Wood Hedberg, hereby certify that:
(Name of the County Clerk/County Official)

1. I am a duly elected County Clerk/County Official of Grafton County.
(County Name)

2. I hereby certify that Julie L. Libby, County Administrator (may list more than one
(Authorized Signatory)

person) is authorized on behalf of this county to enter into the said contract with the State and to execute any and all documents, agreements, and other instruments; and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable, or appropriate.

3. I hereby certify that this authority has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment/agreement to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the county. To the extent that there are any limits on the authority of any listed individual to bind the county in contracts or other agreements with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 09/01/2026

Signature of County Clerk/County Official
Name: Katie Wood Hedberg
Title: Clerk, Board of Commissioners

Docusign Envelope ID: 17856D20-50CE-88D2-801A-FE9718A24D96

Primex³
NH Public Risk Management Exchange

# CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only, Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex³. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend, or alter the coverage afforded by the coverage categories listed below.

| *Participating Member:* | *Member Number:* | *Company Affording Coverage:* |
|---|---|---|
| Grafton County<br>3855 Dartmouth College Highway<br>Box #1<br>North Haverhill, NH 03774 | 603 | NH Public Risk Management Exchange - Primex³<br>PO Box 23<br>Hooksett, NH 03106-9716 |

| | *Type of Coverage* | *Effective Date (mm/dd/yyyy)* | *Expiration Date (mm/dd/yyyy)* | *Limits* - NH Statutory Limits May Apply, If Not: | |
|---|---|---|---|---|---|
| X | **General Liability (Occurrence Form)** | 7/1/2026 | 7/1/2027 | Each Occurrence | $ 2,000,000 |
| | **Professional Liability (describe)** | | | General Aggregate | $ 10,000,000 |
| | ☐ Claims Made ☐ Occurrence | | | Fire Damage (Any one fire) | |
| | | | | Med Exp (Any one person) | |
| | **Automobile Liability**<br>Deductible Comp and Coll: | | | Combined Single Limit (Each Accident) | |
| | Any auto | | | Aggregate | |
| X | **Workers' Compensation & Employers' Liability** | 7/1/2026 | 7/1/2027 | X Statutory | |
| | | | | Each Accident | $2,000,000 |
| | | | | Disease – Each Employee | $2,000,000 |
| | | | | Disease – Policy Limit | |
| | **Property (Special Risk includes Fire and Theft)** | | | Blanket Limit, Replacement Cost (unless otherwise stated) | |

**Description:** Proof of Primex Member coverage only.

| CERTIFICATE HOLDER: | | Additional Covered Party | | Loss Payee | Primex³ – NH Public Risk Management Exchange |
|---|---|---|---|---|---|
| | | | | | By: *Mary Beth Purcell* |
| State of NH, Department of Health and Human Services<br>129 Pleasant St<br>Concord, NH 03301 | | | | | Date: 8/27/2026 mpurcell@nhprimex.org<br>Please direct inquires to:<br>**Primex³ Claims/Coverage Services**<br>**603-225-2841 phone**<br>**603-228-3833 fax** |

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-07)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Harbor Homes, Inc. | | 1.4. Grantee Address<br>77 Northeastern Blvd<br>Nashua, NH 03062 | |
| 1.5 Grantee Phone #<br>603-882-3616 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$420,000 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Henry Och<br>81C04286D093467...<br>9/28/2026 | | 1.12. Name & Title of Grantee Signor 1<br><br>Henry Och CEO | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox<br>ED9D85B04C63442...<br>9/28/2026 | | 1.14. Name & Title of State Agency Signor(s)<br><br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br><br>By: DocuSigned by: Robyn Guarino 748734844941460... Assistant Attorney General, On: 9/29/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Grantee Initials Initial HO

Date 9/28/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Initial

Grantee Initials HO

Date 9/28/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Initial

Grantee Initials HQ

Date 9/28/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

Initial HO

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available the Greater Nashua area and western Hillsborough County.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 2: Expand access to appropriate treatment for opioid use disorder, including residential care and access to methadone in underserved areas of the state.

1.6. The Grantee must establish integrated, low-barrier OUD treatment services for approximately 125 unduplicated individuals, above and beyond existing capacity, at the Grantee's Federally Qualified Health Clinic located at 615 Amherst Street in Nashua and co-located within the Cynthia Day Family Center, a 66-bed residential treatment program for pregnant and parenting women. The Grantee must:

1.6.1. Expand rapid access to medication induction, co-occurring disorder treatment, residential treatment, and medically integrated recovery support for individuals experiencing homelessness, housing instability, high behavioral health complexity, medical complexity, repeated recurrence, and/or the absence of social support.

1.7. The Grantee must provide medication management, behavioral health treatment, nursing services, and residential medical support.

1.8. The Grantee must receive referrals from the following sources at a minimum:

1.8.1. Self-referrals;

1.8.2. Doorways;

1.8.3. Greater Nashua Mental Health Center;

1.8.4. Emergency Department follow-up;

1.8.5. Discharge from detoxification or inpatient care;

1.8.6. Residential programs, shelter and/or outreach providers;

1.8.7. Child welfare or criminal justice system; and

1.8.8. Direct contact with Grantee staff in the community.

1.9. Assessments

1.9.1. The Grantee must ensure an initial clinical assessment is conducted by a Registered Nurse (RN) to determine whether rapid Medications for Opioid Use Disorder (MOUD) induction is clinically appropriate and to coordinate with the Advanced Practice Registered Nurse (APRN), or an appropriate provider for prescribing, if needed.

1.9.1.1. The Grantee must reduce the average number of days between initial contact and treatment engagement to less than five (5) days by the end of Year 1 and less than three (3) days by the end of Year 2 of this Grant Agreement.

1.9.2. On the same day as the RN assessment, the Grantee must ensure that a behavioral health clinician or other appropriate staff conducts a Level of Care assessment as part of the Screening, Brief Intervention, and Referral to Treatment (SBIRT) model, if needed, to screen for substance use severity, co-occurring behavioral health needs, and treatment readiness.

1.9.3. The Grantee must ensure immediate needs are assessed and addressed as part of intake, including, but limited to benefit enrollment, shelter, food, other urgent medical or dental concerns, and transportation.

1.9.4. The Grantee must ensure that, on an ongoing basis, individuals are assessed for barriers that derail recovery, including, but not limited to housing stability, insurance enrollment and benefits access, transportation, food security, medication co-pay assistance, childcare, social capital, spiritual and peer support connections, medical and dental care needs, and involvement with criminal justice or child welfare systems.

1.10. Stabilization

1.10.1. The Grantee must ensure the RN provides rapid medical clearance for residential admission and access to medication from the Grantee's pharmacy or pharmacy of choice, to include withdrawal management (American Society of Addiction Medicine, or ASAM, levels of care, Level 1) support and MOUD.

1.10.1.1. The Grantee must reduce the average number of days between initial contact and treatment engagement to less

than five (5) days by the end of Year 1 and less than three (3) days by the end of Year 2 of this Grant Agreement.

1.10.2. The Grantee must ensure the APRN, or an appropriate provider, manages ongoing medication management, titration, and medical monitoring.

1.10.3. The Grantee must ensure a behavioral health clinician or other appropriate provider:

1.10.3.1. Implements SBIRT approaches, treatment readiness groups, motivational enhancement, and crisis-focused stabilization interventions; and

1.10.3.2. Transitions individuals into ongoing individual and group therapy incorporating Motivational Interviewing and Cognitive Behavioral Therapy, trauma-informed care, and co-occurring disorder treatment.

1.10.4. The Grantee must provide coordinated care to affected individuals across its clinical team, housing team, and partners; and must prioritize placement of individuals in active treatment into open units in the Grantee's recovery housing and permanent supportive housing.

1.11. Aftercare and Step-Down

1.11.1. The Grantee must initiate aftercare and step-down planning before discharge or transition. The Grantee must ensure:

1.11.1.1. Individuals moving out of residential treatment into outpatient stabilization remain connected to Harbor Care Health and Wellness Center;

1.11.1.2. Individuals achieving sustained stability are connected to the Grantee's peer recovery infrastructure and the statewide Recovery Care Organization network the Grantee supports as the NH Peer Recovery Support Services Facilitating Organization; and

1.11.1.3. Individuals who have a recurrence are not immediately discharged. The Grantee must:

1.11.1.3.1. Ensure the clinical team re-engages rapidly to increase behavioral health or other appropriate contact frequency;

1.11.1.3.2. Adjust medications as needed;

1.11.1.3.3. Facilitate re-entry into a higher level of care, including residential treatment, where necessary.

1.11.1.3.4. Ensure the individual's relationship with the care team is preserved through recurrence rather than severed, except in cases that jeopardize safety.

1.12. Supportive Services:

1.12.1. The Grantee must facilitate:

1.12.1.1. Transportation assistance, such as bus passes, rideshare services, and taxi support;

1.12.1.2. Active outreach and targeted community engagement; and

1.12.1.3. Pharmacy assistance to address the cost gap between what uninsured individuals can pay and what Medicaid and Medicare reimburse relative to the actual cost of MOUD medications.

1.13. The Grantee must ensure that the services described in Section 1.9. through Section 1.12. in this Agreement are provided in accordance with patient choice.

1.14. The Grantee must collaborate with community partners, as appropriate, to conduct the implementation activities described above, including, but not limited to, local hospital and health clinics, the Community Mental Health Center, Doorways, Recovery Community Centers, housing providers, child welfare and justice system partners.

1.15. The Grantee must provide sufficient qualified personnel, at a full-time equivalent allocation as agreed upon by the Department and the Grantee, to conduct the implementation activities as described above, which must include, at a minimum:

1.15.1. Registered Nurse;

1.15.2. Advanced Practice Registered Nurse or other qualified MOUD provider; and

1.15.3. Behavioral Health Clinician.

1.16. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.17. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.18. Reporting

1.18.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.18.1.1. The name, mailing address, and physical address of the Grantee;

1.18.1.2. The time period covered by the report;

1.18.1.3. The date the report was prepared;

1.18.1.4. A detailed account of funding spent on approved uses;

1.18.1.5. The number of individuals served;

1.18.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.18.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.18.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.19. Additional Requirements

1.19.1. Background Checks

1.19.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.19.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.19.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.19.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF)

Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.19.2. Confidential Data

1.19.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.19.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.19.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.19.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.19.2.4.1. How PII is gathered and stored;

1.19.2.4.2. Who will have access to PII;

1.19.2.4.3. How PII will be used in the system;

1.19.2.4.4. How individual consent will be achieved and revoked; and

1.19.2.4.5. Privacy practices.

1.19.2.5. The Department may conduct follow-up PIAs in the event of:

1.19.2.5.1. Significant process changes; and/or

1.19.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996.

2.2. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

### 3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an

Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**3.4. Operation of Facilities: Compliance with Laws and Regulations**

3.4.1. In the operation of any facilities for providing services, the Grantee must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the Grantee with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Grantee will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Grantee hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

## 4. Records

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the

Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.1.4. Medical records on each patient/recipient of services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred, net third party revenue received, in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee must seek payment for services in the following order:
   4.1. First, if applicable, the Grantee shall charge the client's private insurance.
   4.2. Second, if applicable, the Grantee shall charge Medicare.
   4.3. Third, the Grantee shall charge Medicaid enrolled individuals, as follows:
      4.3.1. Medicaid Care Management: If enrolled with a Managed Care Organization (MCO), the Grantee shall be paid in accordance with its contract with the MCO.
      4.3.2. Medicaid Fee for Service: The Grantee shall bill Medicaid for services on the Fee for Service (FFS) schedule.
   4.4. Fourth, the Grantee shall charge the client in accordance with the Grantee's Sliding Fee Scale Program.
   4.5. Lastly, if any portion of the amount specified in the Grantee's Sliding Fee Scale remains unpaid, charge the Department for the unpaid balance.
5. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   5.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   5.3. Identifies and requests payment for allowable costs incurred in the previous month.
   5.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited

to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable, and remittance advice upon request.

5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.

5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

6. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

7. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

8. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

9.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

9.1.1. Condition A - The Grantee is subject to a Single Audit pursuant to 2 CFR 200.501 Audit Requirements.

9.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b.

9.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 30 days after receiving the report from the auditors or nine (9) months after the end of the audit period, whichever occurs first, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

9.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

9.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget

| New Hampshire Department of Health and Human Services | | | | |
|---|---|---|---|---|
| **Contractor Name:** | *Harbor Homes, Inc.* | | | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | | | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | | | |
| **Indirect Cost Rate (if applicable)** | 40.59% | | | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Contractor Share/ Match** | **Program Cost - Funded by DHHS - SFY 28** | **Program Cost - Contractor Share/ Match** |
| 1. Salary & Wages | $99,870 | $106,987 | $156,442 | $200,285 |
| 2. Fringe Benefits | $23,969 | $25,677 | $37,546 | $48,069 |
| 3. Consultants | $1,000 | $0 | $500 | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 | $0 | $0 |
| 5.(a) Supplies - Educational | $350 | $0 | $300 | $0 |
| 5.(b) Supplies - Lab | $0 | $0 | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $1,855 | $0 | $4,770 | $0 |
| 5.(d) Supplies - Medical | $175 | $0 | $450 | $0 |
| 5.(e) Supplies - Office | $7,035 | $0 | $600 | $0 |
| 6. Travel | $608 | $0 | $783 | $0 |
| 7. Software | $4,335 | $0 | $4,465 | $0 |
| 8. (a) Other - Marketing/Communications | $5,000 | $0 | $500 | $0 |
| 8. (b) Other - Education and Training | $2,000 | $0 | $1,000 | $0 |
| 8. (c) Other - Other (specify below) | $0 | $0 | $0 | $0 |
| *Other (Occupancy)* | $1,800 | $0 | $1,854 | $0 |
| *Other (Staff Expenses)* | $2,475 | $0 | $250 | $0 |
| *Other (Insurance)* | $1,080 | $0 | $1,080 | $0 |
| *Other (Client Travel)* | $875 | $0 | $2,250 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 | $0 | $0 |
| Total Direct Costs | $152,427 | $132,664 | $212,790 | $248,354 |
| | | | $0 | $0 |
| Total Indirect Costs | $22,865 | $81,250 | $31,918 | $147,629 |
| ***Subtotals*** | $175,292 | $213,914 | $244,708 | $395,983 |
| | | **TOTAL** | **$420,000** | |

Contractor Initials: Initial

Date: 9/29/2026

Docusign Envelope ID: 94E31FC3-6491-8CA6-80F1-340B8703065F



# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise required by law, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise required by law, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

## 5. PROCEDURES FOR SECURITY

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

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Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that HARBOR HOMES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 15, 1980. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **62778**
Certificate Number: **0008005648**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 27th day of August A.D. 2026.

David M. Scanlan
Secretary of State

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# CERTIFICATE OF AUTHORITY

I, THOMAS ARNOLD, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of HARBOR HOMES INC.
(Corporation/LLC Name)

2. "The following is a true copy of a vote conducted electronically by email among the Board of Directors on September 4, 2026, in which a quorum of the Directors participated and voted."

**VOTED:** That HENRY OCH, CEO, AND VANESSA TALAZASAN, COS (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of HARBOR HOMES INC. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 9/4/2026

DocuSigned by:
Thomas Arnold
ACADCAE64E7B444...
Signature of Elected Officer
Name: THOMAS ARNOLD
Title: CHAIR OF THE BOARD OF DIRECTORS

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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 9/4/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
Marsh & McLennan Agency LLC
1945 Congress St
Ste A
Portland ME 04102-1967

**CONTACT NAME:** Nancy Magnarelli
**PHONE (A/C, No, Ext):** 603-716-2368 **FAX (A/C, No):**
**E-MAIL ADDRESS:** nancy.magnarelli@marshmma.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : PHILADELPHIA INDEMNITY INSURAN | 18058 |
| INSURER B : Columbia Casualty Company | 31127 |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**INSURED** HARBHOM-01
Harbor Homes Inc
dba Harbor Care
77 Northeastern Blvd
Nashua NH 03062

**COVERAGES** **CERTIFICATE NUMBER:** 1211238828 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY | | | PHPK2572322-005 | 7/1/2026 | 7/1/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | CLAIMS-MADE X OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | POLICY PRO-JECT X LOC | | | | | | PRODUCTS - COMP/OP AGG | $ 3,000,000 |
| | X OTHER: Professional | | | | | | | $ |
| A | AUTOMOBILE LIABILITY | | | PHPK2572327-005 | 7/1/2026 | 7/1/2027 | COMBINED SINGLE LIMIT (Ea accident) | $ 1,000,000 |
| | X ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| A | X UMBRELLA LIAB X OCCUR | | | PHUB870727-005 | 7/1/2026 | 7/1/2027 | EACH OCCURRENCE | $ 5,000,000 |
| | EXCESS LIAB CLAIMS-MADE | | | | | | AGGREGATE | $ 5,000,000 |
| | DED X RETENTION $ 10,000 | | | | | | | $ |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N | N / A | | | | | PER STATUTE / OTH-ER | |
| | ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? | | | | | | E.L. EACH ACCIDENT | $ |
| | (Mandatory in NH) | | | | | | E.L. DISEASE - EA EMPLOYEE | $ |
| | If yes, describe under DESCRIPTION OF OPERATIONS below | | | | | | E.L. DISEASE - POLICY LIMIT | $ |
| B | Gap Medical Professional | | | HMA 7015126567 | 7/1/2026 | 7/1/2027 | Each Claim<br>Aggregate | 1,000,000<br>3,000,000 |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**
Medical Prof Liab: Excludes Coverage included under the Federal Tort Claims Act (FTCA)

**CERTIFICATE HOLDER**

State of NH
Department of Health and Human Services
129 Pleasant Street
Concord NH 03301-3857

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**

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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 11/4/2025

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
Eaton & Berube Insurance Agency, LLC.
11 Concord Street
Nashua NH 03064

CONTACT NAME: Kimberly H. Gutekunst, CIC
PHONE (A/C, No, Ext): 603-689-7239 FAX (A/C, No):
E-MAIL ADDRESS: kgutekunst@eatonberube.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Eastern Alliance Insurance Group | |
| INSURER B : | |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**INSURED** HARBHOM-01
Harbor Homes, Inc.
dba Harbor Care
77 Northeastern Boulevard
Nashua NH 03062

**COVERAGES** **CERTIFICATE NUMBER:** 130152218 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| | **COMMERCIAL GENERAL LIABILITY** | | | | | | EACH OCCURRENCE | $ |
| | CLAIMS-MADE OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ |
| | | | | | | | MED EXP (Any one person) | $ |
| | | | | | | | PERSONAL & ADV INJURY | $ |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $ |
| | POLICY PRO-JECT LOC | | | | | | PRODUCTS - COMP/OP AGG | $ |
| | OTHER: | | | | | | | $ |
| | **AUTOMOBILE LIABILITY** | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ |
| | ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | **UMBRELLA LIAB** OCCUR | | | | | | EACH OCCURRENCE | $ |
| | **EXCESS LIAB** CLAIMS-MADE | | | | | | AGGREGATE | $ |
| | DED RETENTION $ | | | | | | | $ |
| A | **WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** Y / N<br>ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? **(Mandatory in NH)**<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | 00300001470462025 | 11/26/2025 | 11/26/2026 | X PER STATUTE OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 1,000,000 |
| | | | | | | | | |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

**CERTIFICATE HOLDER**

Department of Health & Human Services
State of New Hampshire
129 Pleasant Street
Concord NH 03301

**CANCELLATION** 30 days/10 days non-payment

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**
Marc R Berube

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# NONPROFIT COVER SHEET

**A. Entity Name: Harbor Homes, Inc. d/b/a Harbor Care**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Erin Sawicki, Chief Compliance Officer/ 603-882-3616/ e.sawicki@harborcarenh.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Henry J. Och Title: President and CEO
Signature: Signed by: 81C04286B093467...

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Grant Alois (Treasurer)** | Jeanne D'Arc Credit Union |
| **David Anzalone (Secretary)** | Advanced Exteriors & Glazing of New England |
| **Thomas Arnold III (Chair)** | Retired; former City Solicitor, Manchester, NH |
| **Dr. Prathima Bayisetty (Director)** | Self-Employed – DMD |
| **Vijay Bhatt (Director)** | Retired; former Harvard Pilgrim Health Care – Information Technology |
| **Vincent Chamberlain (Director)** | Retired; Federal Aviation Administration |
| **Rosemarie Dykeman (Director)** | Former Social Services Director – Salvation Army |
| **Jared Freilich (Vice Chair)** | Bank of America Merrill Lynch |
| **Joel Jaffe (Director)** | Retired; Hewlett Packard |
| **Lanna Martin (Assistant Treasurer)** | BAE Systems – Senior Financial Analyst |
| **Edward McDonough (Director)** | Operations for ABA Centers– Vice President |
| **Richard Plante (Director)** | Retired; Military |
| **Dr. Michael Remar (Director)** | St. Joseph Hospital – Physician & Surgeon / VP, Perioperative Services |
| **Michael Aksten (Assistant Secretary)** | Dartmouth Hitchcock Medical Center – Patient & Family Advisor |

**D. List Key Personnel (**Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Henry J. Och** | President and CEO | $332,000 | 2% - $6,540 (indirect) |

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## DISLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1527 | Harbor Homes, Inc. | 77 Northeastern Boulevard | Nashua | NH | 03062 | G | 11/15/2026 |

Docusign Envelope ID: 828C2170-6491-8E01-8083-B59668A0C7E9

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

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## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

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Our **mission** is to provide vital services, including housing and healthcare, to all in our communities needing assistance.

Our **vision** is one where everyone gets to live safe, stable, and healthy lives, filled with purpose, respect and dignity.

Harbor Care
Headquarters: 77 Northeastern Blvd Nashua, NH 03062
Phone: (603) 882-3616

hope@harborcarenh.org
www.harborcarenh.org

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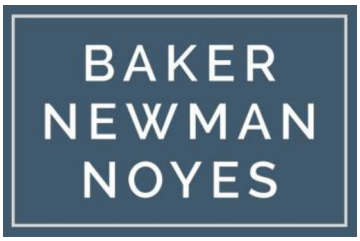


# Harbor Homes, Inc. and Affiliates d/b/a Harbor Care

Consolidated Financial Statements
and Supplementary Information

*For the Year Ended June 30, 2024 With Comparative Information for the Year Ended June 30, 2023 With Independent Auditors' Report*

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

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# HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE

CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2024 With Comparative
Information for the Year Ended June 30, 2023

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BAKER NEWMAN NOYES

Baker Newman & Noyes LLC
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800.244.7444 | www.bnncpa.com

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

# INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Harbor Homes, Inc. and Affiliates d/b/a Harbor Care

## Opinion

We have audited the consolidated financial statements of Harbor Homes, Inc. and Affiliates d/b/a Harbor Care (the Organization), which comprise the consolidated statement of financial position as of June 30, 2024, the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the results of their operations, changes in their net assets, their functional expenses and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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To the Board of Directors
Harbor Homes, Inc. and Affiliates d/b/a Harbor Care

**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Report on Summarized Comparative Information**

We have previously audited the Organization's 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 27, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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To the Board of Directors
Harbor Homes, Inc. and Affiliates d/b/a Harbor Care

***Other Matter—Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Baker Newman & Noyes LLC

Manchester, New Hampshire
October 23, 2024

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30, 2024 With Summarized
Comparative Information as of June 30, 2023

ASSETS

| | Without Donor Restrictions | With Donor Restrictions | 2024 | 2023 |
|---|---|---|---|---|
| Current assets: | | | | |
| Cash and cash equivalents | $ 3,268,279 | $248,013 | $ 3,516,292 | $ 5,686,184 |
| Restricted cash | 773,159 | – | 773,159 | 780,450 |
| Other accounts receivable, net | 2,631,479 | – | 2,631,479 | 1,758,375 |
| Patient receivables (FQHC) | 366,074 | – | 366,074 | 394,556 |
| Due from related organizations | 100,201 | – | 100,201 | 96,059 |
| Inventory | 124,888 | – | 124,888 | 50,462 |
| Other assets | 121,484 | – | 121,484 | 84,994 |
| Total current assets | 7,385,564 | 248,013 | 7,633,577 | 8,851,080 |
| Property and equipment, net | 24,877,535 | – | 24,877,535 | 24,704,350 |
| Other noncurrent assets: | | | | |
| Investments | 91,353 | – | 91,353 | 96,542 |
| Beneficial interest in assets held by others | – | 248,995 | 248,995 | 227,408 |
| Operating lease right-of-use assets | 122,193 | – | 122,193 | 127,113 |
| Other assets | 171,189 | – | 171,189 | 169,206 |
| Total other noncurrent assets | 384,735 | 248,995 | 633,730 | 620,269 |
| Total assets | $32,647,834 | $497,008 | $33,144,842 | $34,175,699 |

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## LIABILITIES AND NET ASSETS

| | Without Donor Restrictions | With Donor Restrictions | 2024 | 2023 |
|---|---|---|---|---|
| Current liabilities: | | | | |
| Current portion of notes payable | $ 558,862 | $ – | $ 558,862 | $ 528,615 |
| Current portion of operating lease liabilities | 66,928 | – | 66,928 | 66,578 |
| Current portion of finance lease liabilities | 19,174 | – | 19,174 | – |
| Accounts payable | 1,840,354 | – | 1,840,354 | 1,132,643 |
| Accrued payroll, vacation and related expenses | 605,373 | – | 605,373 | 630,581 |
| Other liabilities | 302,652 | – | 302,652 | 328,706 |
| Total current liabilities | 3,393,343 | – | 3,393,343 | 2,687,123 |
| Long-term liabilities: | | | | |
| Accrued payroll, vacation and related expenses | 691,657 | – | 691,657 | 655,051 |
| Notes payable, net of current portion | 12,438,087 | – | 12,438,087 | 12,987,789 |
| Notes payable, tax credits | 287,643 | – | 287,643 | 343,583 |
| Notes payable, deferred | 7,169,749 | – | 7,169,749 | 7,169,749 |
| Operating lease liabilities, net of current portion | 55,365 | – | 55,365 | 61,656 |
| Finance lease liabilities, net of current portion | 35,501 | – | 35,501 | – |
| Other liabilities | 336,358 | – | 336,358 | 422,344 |
| Total long-term liabilities | 21,014,360 | – | 21,014,360 | 21,640,172 |
| Total liabilities | 24,407,703 | – | 24,407,703 | 24,327,295 |
| Net assets: | | | | |
| Without donor restrictions: | | | | |
| Undesignated | 8,240,131 | – | 8,240,131 | 9,012,699 |
| With donor restrictions | – | 497,008 | 497,008 | 835,705 |
| Total net assets | 8,240,131 | 497,008 | 8,737,139 | 9,848,404 |
| Total liabilities and net assets | $32,647,834 | $497,008 | $33,144,842 | $34,175,699 |

See accompanying notes.

Docusign Envelope ID: 83235ABB-8B02-4C3D-BB46-F4CE3C08C6FD

**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

CONSOLIDATED STATEMENTS OF ACTIVITIES
AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2024 With Summarized
Comparative Information for the Year Ended June 30, 2023

| | Without Donor Restrictions | With Donor Restrictions | 2024 | 2023 |
|---|---|---|---|---|
| Support and revenues: | | | | |
| Support: | | | | |
| Grants: | | | | |
| Federal | $13,397,592 | $ – | $13,397,592 | $12,347,174 |
| State | 7,863,035 | – | 7,863,035 | 6,886,846 |
| Contributions | 850,587 | 241,955 | 1,092,542 | 2,733,103 |
| Net assets released from restrictions - operations | 305,041 | (305,041) | – | – |
| Total support | 22,416,255 | (63,086) | 22,353,169 | 21,967,123 |
| Revenues: | | | | |
| Patient service revenues (FQHC) | 6,635,652 | – | 6,635,652 | 5,663,563 |
| Patient service revenues (other) | 4,489,456 | – | 4,489,456 | 4,507,336 |
| Veterans Administration programs | 4,803,605 | – | 4,803,605 | 5,430,359 |
| Rental income: | | | | |
| Resident payments | 1,220,893 | – | 1,220,893 | 1,266,770 |
| Other | 616,778 | – | 616,778 | 508,201 |
| Contracted services | 128,904 | – | 128,904 | 150,773 |
| Management fees | 59,415 | – | 59,415 | 75,925 |
| Other income | 162,778 | – | 162,778 | 91,146 |
| Employee retention tax credit income | 1,190,628 | – | 1,190,628 | – |
| Total revenues | 19,308,109 | – | 19,308,109 | 17,694,073 |
| Total support and revenues | 41,724,364 | (63,086) | 41,661,278 | 39,661,196 |
| Operating expenses: | | | | |
| Program services | 33,692,295 | – | 33,692,295 | 31,988,457 |
| Management and general | 7,371,911 | – | 7,371,911 | 6,311,023 |
| Fundraising and development | 637,031 | – | 637,031 | 406,135 |
| Total operating expenses before depreciation and amortization expense | 41,701,237 | – | 41,701,237 | 38,705,615 |
| Depreciation and amortization expense | 1,425,055 | – | 1,425,055 | 1,409,790 |
| Total operating expenses | 43,126,292 | – | 43,126,292 | 40,115,405 |
| Loss from operations | (1,401,928) | (63,086) | (1,465,014) | (454,209) |

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

CONSOLIDATED STATEMENTS OF ACTIVITIES
AND CHANGES IN NET ASSETS (CONTINUED)

For the Year Ended June 30, 2024 With Summarized
Comparative Information for the Year Ended June 30, 2023

| | Without Donor Restrictions | With Donor Restrictions | 2024 | 2023 |
|---|---|---|---|---|
| Nonoperating revenue: | | | | |
| Gain on forgiveness of debt | $ – | $ – | $ – | $ 398,747 |
| Gain on sale of related organization | 250,000 | – | 250,000 | – |
| Investment return, net | 82,162 | 21,587 | 103,749 | 61,898 |
| Total nonoperating revenue | 332,162 | 21,587 | 353,749 | 460,645 |
| (Deficiency) excess of revenues over expenses | (1,069,766) | (41,499) | (1,111,265) | 6,436 |
| Net assets released from restrictions – capital acquisitions | 297,198 | (297,198) | – | – |
| Change in net assets | (772,568) | (338,697) | (1,111,265) | 6,436 |
| Net assets, beginning of year | 9,012,699 | 835,705 | 9,848,404 | 9,841,968 |
| Net assets, end of year | $ 8,240,131 | $ 497,008 | $ 8,737,139 | $ 9,848,404 |

See accompanying notes.

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2024 With Summarized
Comparative Information for the Year Ended June 30, 2023

| | Program Services | Management and General | Fundraising and Development | 2024 | 2023 |
|---|---|---|---|---|---|
| Personnel expenses: | | | | | |
| Salaries and wages | $11,937,558 | $4,572,516 | $349,655 | $16,859,729 | $16,377,048 |
| Payroll taxes | 883,566 | 306,109 | 25,430 | 1,215,105 | 1,248,585 |
| Employee benefits | 2,396,342 | 969,501 | 33,316 | 3,399,159 | 2,834,201 |
| Contract/professional services | 638,719 | 195,420 | 52,400 | 886,539 | 914,429 |
| Supplies: | | | | | |
| Office | 96,641 | 26,291 | 949 | 123,881 | 147,039 |
| Medical/dental | 92,629 | – | – | 92,629 | 92,470 |
| Building and household | 203,275 | 6,317 | 2,767 | 212,359 | 193,935 |
| Client services: | | | | | |
| Rental assistance | 5,596,326 | – | – | 5,596,326 | 4,592,000 |
| Rental application fee | 1,090 | – | – | 1,090 | 611 |
| Security deposit assistance | 92,627 | – | – | 92,627 | 116,916 |
| Utility rebate | 112,363 | – | – | 112,363 | 75,621 |
| Emergency housing | 4,184 | – | – | 4,184 | 28,373 |
| Treatment and supportive services | 62,115 | 325 | – | 62,440 | 58,958 |
| Training and employment assistance | 7,937 | – | – | 7,937 | 4,441 |
| Supportive services assistance | 59,377 | – | 230 | 59,607 | 72,529 |
| Activities, supplies and other assistance | 54,805 | 850 | 55,367 | 111,022 | 99,109 |
| Food, meals and nutritional assistance | 256,857 | 1 | – | 256,858 | 269,460 |
| Rent: office space | 69,221 | – | – | 69,221 | 68,413 |
| Condo association fees | 18,968 | – | – | 18,968 | 17,524 |
| Building: | | | | | |
| Maintenance and repairs | 630,346 | 81,660 | 647 | 712,653 | 754,678 |
| Utilities | 683,663 | 73,943 | 941 | 758,547 | 949,211 |
| Interest: | | | | | |
| Mortgage | 560,810 | 95,216 | 889 | 656,915 | 682,012 |
| Other | 1,232 | – | – | 1,232 | 10,181 |
| Conference and conventions | 66,209 | 12,050 | 3,766 | 82,025 | 74,485 |
| Professional services | 14,959 | 38,045 | – | 53,004 | 41,336 |
| Accounting and audit services | 12,465 | 116,323 | – | 128,788 | 117,504 |
| Legal fees | 6,911 | 126,842 | – | 133,753 | 98,953 |
| Insurance: | | | | | |
| Property and liability | 115,248 | 6,292 | 80 | 121,620 | 96,890 |
| Professional | 31,427 | 249 | – | 31,676 | 118,504 |
| Other | – | 96,266 | – | 96,266 | 319 |
| Vehicle and transportation expenses | 94,171 | – | – | 94,171 | 82,103 |

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES (CONTINUED)

For the Year Ended June 30, 2024 With Summarized
Comparative Information for the Year Ended June 30, 2023

| | Program Services | Management and General | Fundraising and Development | 2024 | 2023 |
|---|---|---|---|---|---|
| Staff: | | | | | |
| Transportation | $ 125,879 | $ 5,401 | $ 12 | $ 131,292 | $ 159,077 |
| Education and training | 156,126 | 52,964 | – | 209,090 | 196,698 |
| Hiring and recruiting | 105,571 | 848 | – | 106,419 | 17,213 |
| Uniforms | 4,176 | – | – | 4,176 | 3,421 |
| In-kind donation | – | – | 28,380 | 28,380 | 13,055 |
| Operations: | | | | | |
| Communication | 129,006 | 62,454 | 802 | 192,262 | 266,164 |
| Cable | 15,761 | 544 | 7 | 16,312 | 11,867 |
| Postage | 14,131 | 8,168 | 965 | 23,264 | 21,257 |
| Membership and subscriptions | 85,492 | 37,867 | 5,207 | 128,566 | 111,096 |
| Equipment lease and maintenance | 60,183 | 10,362 | 1,092 | 71,637 | 71,721 |
| Software licenses, maintenance and fees | 731,373 | 369,690 | 307 | 1,101,370 | 1,267,017 |
| Subrecipient and subcontracts | 5,602,773 | 25,670 | – | 5,628,443 | 4,731,555 |
| Property taxes | 59,413 | – | – | 59,413 | 40,571 |
| Direct program marketing and advertising | 36,083 | 1,205 | 1,389 | 38,677 | 50,450 |
| Marketing | 1,219 | 4,843 | 6,748 | 12,810 | 20,955 |
| Fundraising publications | 5,887 | 956 | 60,067 | 66,910 | 37,013 |
| Management and administrative fees | – | – | – | – | 22,290 |
| Service charges and fees | 43,917 | 14,506 | 2,617 | 61,040 | 54,646 |
| Fines and penalties | 143 | – | – | 143 | 206 |
| Staff and board expenses | 12,799 | 52,704 | 3,001 | 68,504 | 40,262 |
| Residual receipts recapture | 26,089 | – | – | 26,089 | 14,254 |
| Cost of goods sold | 1,673,746 | – | – | 1,673,746 | 1,316,989 |
| Allocation: | | | | | |
| Support services | 487 | (487) | – | – | – |
| Total functional expenses before depreciation and amortization expense | 33,692,295 | 7,371,911 | 637,031 | 41,701,237 | 38,705,615 |
| Depreciation and amortization expense | 1,074,911 | 349,638 | 506 | 1,425,055 | 1,409,790 |
| Total functional expenses | $34,767,206 | $7,721,549 | $637,537 | $43,126,292 | $40,115,405 |

See accompanying notes.

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Year Ended June 30, 2024 With Summarized
Comparative Information for the Year Ended June 30, 2023

| | 2024 | 2023 |
|---|---|---|
| Cash flows from operating activities: | | |
| Change in net assets | $ (1,111,265) | $ 6,436 |
| Adjustments to reconcile change in net assets to net cash (used) provided by operating activities: | | |
| Restricted contributions | (241,955) | (575,867) |
| Depreciation and amortization | 1,425,055 | 1,409,790 |
| Amortization of notes payable issuance costs | 2,854 | 2,854 |
| Amortization of tax credit liability | (55,940) | (55,940) |
| Unrealized loss (gain) on investments | 5,189 | (23,800) |
| Change in beneficial interest in assets held by others | (21,587) | (10,171) |
| Gain on forgiveness of debt | – | (398,747) |
| Gain on sale of related organization | (250,000) | – |
| Noncash lease expense | (1,021) | 1,121 |
| Changes in operating assets and liabilities: | | |
| Other accounts receivables, net | (873,104) | 1,036,485 |
| Patient accounts receivables | 28,482 | (62,092) |
| Due from related organizations | (4,142) | (46,024) |
| Inventory | (74,426) | 41,570 |
| Other assets | (38,473) | 50,213 |
| Accounts payable | 707,711 | 124,848 |
| Accrued payroll, vacation and related expenses | 11,398 | 74,027 |
| Other liabilities | (112,040) | 107,932 |
| Net cash (used) provided by operating activities | (603,264) | 1,682,635 |
| Cash flows from investing activities: | | |
| Proceeds from sale of related organization | 250,000 | – |
| Purchase of property and equipment | (1,534,268) | (941,011) |
| Net cash used by investing activities | (1,284,268) | (941,011) |
| Cash flows from financing activities: | | |
| Net payments on line of credit | – | (499,817) |
| Payments on notes and loans payable | (522,309) | (527,630) |
| Payments on finance lease liabilities | (9,297) | – |
| Restricted contributions | 241,955 | 575,867 |
| Net cash used by financing activities | (289,651) | (451,580) |
| Net change in cash, cash equivalents and restricted cash | (2,177,183) | 290,044 |
| Cash, cash equivalents and restricted cash, beginning of year | 6,466,634 | 6,176,590 |
| Cash, cash equivalents and restricted cash, end of year | $ 4,289,451 | $ 6,466,634 |

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

For the Year Ended June 30, 2024 With Summarized
Comparative Information for the Year Ended June 30, 2023

| | 2024 | 2023 |
|---|---|---|
| Reconciliation of the consolidated statements of cash flow to the consolidated statements of financial position: | | |
| Cash and cash equivalents | $3,516,292 | $ 5,686,184 |
| Restricted cash | 773,159 | 780,450 |
| Total cash, cash equivalents and restricted cash | $4,289,451 | $ 6,466,634 |
| Supplemental disclosures of cash flow information: | | |
| Cash paid during the year for interest | $ 656,417 | $ 690,428 |
| Noncash investing and financing activities: | | |
| Right-of-use assets and operating lease liabilities recorded upon adoption of ASC 842 | $ N/A | $ 147,904 |
| Right-of-use assets obtained in exchange for new operating lease liabilities | $ 100,647 | $ 40,600 |
| Right-of-use assets obtained in exchange for new finance lease liabilities | $ 63,972 | $ – |

See accompanying notes.

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## 1. Description of Organization and Summary of Significant Accounting Policies

Harbor Homes, Inc. (d/b/a Harbor Care) (Harbor Homes) is the largest entity included in a collaboration of independent nonprofit organizations, sharing a common volunteer Board of Directors, President/CEO, and management team, that creates an innovative network to help New Hampshire families and individuals solve many of life's most challenging issues. Known collectively as "Harbor Care," the collaboration is an efficient and innovative approach to providing services to New Hampshire community members each year. This holistic approach recognizes that individuality, dignity, good health and wellness, self-respect, and a safe place to live are key to a person's ability to contribute to society.

While each nonprofit organization in the collaboration is a separate legal entity with its own 501(c)(3) public charity status, mission, budget, and staff, they share administrative resources whenever it is efficient to do so, and collaborate on service delivery when it leads to better client outcomes.

Most importantly, by sharing resources and working as one, the collaboration is able to coordinate and better deliver a comprehensive array of interventions designed to empower individuals and families and ultimately build a stronger community. Outcomes are enhanced through this model.

The members of the collaboration, and organizations included in these consolidated financial statements, include the following entities:

- *Harbor Homes* consists of Harbor Homes, Inc. and Harbor Homes Plymouth, LLC (HH Plymouth). Today known as "Harbor Care", Harbor Homes provides housing, health care, behavioral health care and services that address social determinants of health to individuals and families who are experiencing, or at risk of, homelessness. With specialized programs for veterans, people with chronic behavioral health disorders and other disabilities, and other vulnerable populations, the agency serves approximately 5,000 individuals each year in its housing and/or Federally Qualified Health Center (FQHC) programming. Additionally, Harbor Care serves as the "Facilitating Organization" for the State of New Hampshire, providing capacity development, technical assistance, and backend administrative support to more than a dozen Recovery Community Organizations throughout New Hampshire. Outcomes include leading Greater Nashua's achievement of an effective end to veteran homelessness, effectively ending homelessness among those living with HIV/AIDS in Nashua, and substantially reducing chronic homelessness in the Greater Nashua region to the lowest level since data was first tracked.

  *HH Plymouth* is a single-member New Hampshire Limited Liability Company that supported the development of Boulder Point, LLC (Boulder Point), a veterans housing project in Plymouth, NH. HH Plymouth is a 0.01% investor member for Boulder Point and it is managed by Harbor Homes, Inc. The entity does not directly serve clients.

  *Harbor Homes I, Inc.* (HUD 1) and *Harbor Homes VI, Inc.* (HUD VI) – provide residential services to low-income individuals experiencing chronic behavioral issues or disability.

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## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

- *Welcoming Light, Inc.*(WLI)*, Harbor Homes II, Inc.*(HH II)*, Harbor Homes III, Inc.* (HH III) and *HH Ownership, Inc.* (HHO) – These four nonprofits provide residential services to the elderly and/or low-income individuals experiencing chronic behavioral issues or disability, and were created as separate entities by Harbor Homes, Inc.'s Board of Directors in response to federal regulations.

- *Greater Nashua Council on Alcoholism d/b/a Keystone Hall* (GNCA) is the holding company for the facility and property that, through Harbor Care's programming and staff, provides Greater Nashua's only comprehensive substance use disorder treatment center. Every year, the facility's services (provided by Harbor Care) catalyzes change in hundreds of individuals, including those experiencing homelessness, those without adequate insurance, and pregnant and parenting women. No one is denied treatment due to an inability to pay. While in residential treatment, clients have all basic needs met, including food, transportation, clothing, and integrated healthcare through Harbor Care. Substance use disorder treatment services are evidence-based, gender-specific, and culturally competent, and include residential (with a specific program for pregnant and parenting women and their children), outpatient, intensive outpatient, and drug court services.

- *Healthy at Home, Inc.* (HAH) provided in-home health care services as a Medicare-certified home health agency. HAH helped clients address physical and behavioral health challenges to live full, happy lives at home by providing consistent, compassionate care and daily-living assistance. Ultimately, services kept clients in their own homes, and out of hospitals, institutions, or nursing homes. Staff provided skilled nursing, physical therapy, occupational therapy, homemaking services, respite care, and Alzheimer's care and dementia care.

  On March 31, 2024, HAH entered into an asset purchase agreement with an unrelated entity for the sale of HAH totaling $250,000. Effective May 31, 2024, HAH entered into a merger agreement in which all assets and liabilities were merged with and into Harbor Homes. A Plan of Merger was filed with the State of New Hampshire and Harbor Homes became the surviving organization. Simultaneous with this transaction, Harbor Homes, as successor by merger to HAH, completed the sale with the unrelated entity. Harbor Homes received proceeds from the sale totaling $250,000 and recognized a gain on the sale totaling $250,000.

- *SARC (Salem Association for Retarded Citizens) Housing Needs Board, Inc.* (SARC) operates a permanent supportive housing facility (Woodview Commons) in Salem, New Hampshire and provides affordable, income based housing for individuals with disabilities. SARC serves eight individuals annually.

- *Southern New Hampshire HIV/Aids Task Force, Inc. (the Task Force)* provided HIV/AIDS services in New Hampshire. During fiscal year 2021, the programs and employees of the Task Force were transitioned to Harbor Homes. Effective January 31, 2024, the Task Force was formally dissolved with the State of New Hampshire and all remaining assets and liabilities were transitioned to Harbor Homes.

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## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

*Basis of Accounting and Principles of Consolidation*

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting. The consolidated financial statements include the accounts of Harbor Homes, HH Plymouth, HUD I, HUD VI, WLI, HH II, HH III, HHO, GNCA, HAH (through the date of merger discussed above), SARC and the Task Force (through the date of dissolution discussed above), collectively referred to as the Organization. All significant intercompany transactions and accounts have been eliminated in consolidation.

*Use of Estimates*

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

*Cash and Cash Equivalents*

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk on these accounts.

*Restricted Cash*

Restricted cash consists primarily of cash received by the Organization for tenant deposits and certain reserves as required by the United States Department of Housing and Urban Development (HUD) and New Hampshire Housing Finance Authority (NHHFA). The Organization maintains its restricted cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced losses in such accounts and believes it is not exposed to any significant risks on these accounts.

*Accounts Receivable*

Accounts receivable consist primarily of noninterest-bearing amounts due for services and programs. In accordance with Accounting Standards Topic 326, *Financial Instruments – Credit Losses*, the Organization makes ongoing estimates relating to the collectability of accounts receivable and records an allowance for estimated losses expected from the inability of its payors to make required payments. The allowance for estimated credit losses is based on historical experience, an assessment of economic conditions and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible. Accounts receivable are reflected within the accompanying consolidated statements of financial position within other accounts receivable. The allowance for estimated credit losses was not significant at June 30, 2024 or 2023.

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## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

*Contributions Receivable*

Unconditional contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the consolidated statements of activities. The allowance for uncollectible contributions is based on historical experience, an assessment of economic conditions and a review of subsequent collections. Contributions are written off when deemed uncollectible. Management has determined that no allowance is necessary. Contributions receivable are reflected within the accompanying consolidated statements of financial position within other accounts receivable.

*Grants Receivable*

Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants receivable represent cost-reimbursable federal and state contracts and grants, for which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary. Grants receivable are reflected within the accompanying consolidated statements of financial position within other accounts receivable.

*Patient Receivables*

Patient receivables relate to health care services provided by the Organization's FQHC and other billable services. For patient accounts receivable, when an unconditional right to payment exists, subject only to the passage of time, the right is treated as a receivable. Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. The estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable and relate primarily to amounts due directly from patients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical writeoffs and expected net collections, business and economic conditions, and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections as a primary source of information in estimating the collectability of its accounts receivable. Management believes its regular updates to the implicit price concession amounts provide reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations.

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## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

*Inventory*

Inventory is comprised primarily of pharmacy items, and is stated at the lower of cost or net realizable value determined by the first-in, first-out method. No allowance has been provided as management believes none of the inventory is obsolete.

*Investments*

Investments are carried at fair value in the accompanying consolidated statements of financial position. See Note 5 for fair value measurement disclosures for investments. The Organization classifies its investments as trading securities. Net investment return/loss (including realized and unrealized gains and losses on investments, interest and dividends) is reported within nonoperating revenue and expense.

The Organization is the beneficiary of a certain trust held and administered by others. The interest in the trust is recorded at fair value and such amount is included in net assets with donor restrictions, with any resulting gains or losses reported as donor restricted investment income.

*Property and Equipment*

Property and equipment additions over $10,000 for Harbor Homes and GNCA and $5,000 for all other entities are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 40 years, or in the case of finance leased assets or leasehold improvements, amortization is the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation and amortization is removed, and any resulting gain or loss is included in the consolidated statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal years 2024 or 2023.

*Notes Payable Issuance Costs*

Costs associated with the issuance of notes payable are initially capitalized and amortized to interest expense over the respective life of the related obligation. The unamortized portion of debt issuance costs is presented as a component of long-term notes payable.

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## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

*Net Assets*

In accordance with GAAP, the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization records restricted contributions whose restrictions are met in the same reporting period within net assets without donor restrictions. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

Net Assets With Donor Restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization, or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

When a donor restriction expires (when a stipulated time restriction ends or purpose restriction is accomplished), restricted net assets are reclassified as net assets without donor restrictions and reported in the statements of activities as either net assets released from restrictions for operations (for noncapital-related items) or net assets released from restrictions for capital-related items.

*Revenue and Revenue Recognition*

Support: The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue (within other liabilities) in the consolidated statements of financial position.

Revenue: The performance obligation of delivering patient services is simultaneously received and consumed by patients when services are provided, therefore the Organization recognizes patient service revenues when the services are provided. Patient service revenues are reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. The Organization provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Since the Organization does not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as revenue.

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## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

The contractual relationships with patients, in most cases, also involve a third-party payor (Medicaid, Medicare, and commercial insurance companies) and the transaction prices for the services provided are dependent upon the terms provided by Medicaid, Medicare, and commercial insurance companies, the third-party payors. The payment arrangements with third-party payors for the services provided to related patients typically specify payments at amounts less than standard charges. The Organization receives reimbursement from Medicare, Medicaid and insurance companies at defined rates for services to clients covered by such third-party payor programs. Management continually reviews the revenue recognition process to consider and incorporate updates to laws and regulations and the frequent changes in managed care contractual terms resulting from contract renegotiations and renewals.

Settlements with third-party payors are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Organization's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known.

The Organization recognizes revenue from Veterans Administration programs based on units of service as services are provided. Revenue related to rental income, including rental vouchers, resident payments, and other related costs, is recognized when the performance obligation of providing the space and related costs is satisfied. Revenues derived from providing contracted services are recognized as the services are provided to the recipients. All revenue paid in advance is deferred to the period to which it relates or when the underlying event or rental takes place.

*Donated Services*

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, no amounts have been reflected in the accompanying consolidated financial statements for such donated services, as no objective basis is available to measure the value.

*Advertising Costs*

Advertising costs are expensed as incurred and totaled $12,810 and $20,955 for the years ended June 30, 2024 and 2023, respectively.

*Retirement Benefits*

The Organization maintains a safe harbor contributory defined contribution retirement plan which covers substantially all employees of Harbor Homes. Eligible employees may contribute up to maximum limitations (set annually by the Internal Revenue Service) of their annual salary. After six months of employment, the employee's contributions are matched by Harbor Homes. The employer match was $651,266 and $603,844 for the years ended June 30, 2024 and 2023, respectively.

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## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

The Organization also had another deferred compensation agreement with a certain executive. The amount ultimately due to the executive was to be paid upon the employee attaining certain criteria, including age. During fiscal year 2023, the amount due under the plan was paid in full and there is no remaining balance for related assets and liabilities as of June 30, 2023. Total plan expense was insignificant for the year ended June 30, 2023.

*Employee Fringe Benefits*

The Organization has an "earned time" plan. Under this plan, each employee "earns" paid leave for each period worked. These hours of paid leave may be used for vacations, holidays and sick time. Hours earned but not used are vested with the employee and only vacation hours incurred are paid to the employee upon termination. The Organization accrues a liability for such paid leave as it is earned.

*Employee Retention Tax Credit Income*

In August 2023, Harbor Homes was deemed eligible for the Employee Retention Credit for Employers (Employee Retention Credit) in the amount of $1,190,628 as provided for under the *CARES Act*. Harbor Homes recognized $1,190,628 within support and revenues in the accompanying consolidated statement of activities and changes in net assets for the year ending June 30, 2024. The Employee Retention Credit is a fully refundable payroll tax credit, totaling $1,190,628 based on qualified wages from January 1, 2021 through June 30, 2021. The Organization is following the guidance in International Accounting Standards No. 20, *Accounting for Government Grants and Disclosure of Government Assistance* (IAS 20). While management believes they have complied with all terms and representations necessary to qualify for the Employee Retention Credit, the claims remain subject to possible audit by the IRS. The *Consolidated Appropriations Act* extended the IRS statutory deadline for auditing Employee Retention Tax Credit claims to 5 years. The results on the Organization's consolidated financial statements of potential future audits and investigations, if any, remain uncertain.

*Functional Allocation of Expenses*

The costs of program and supporting services activities have been summarized on a functional basis in the consolidated statements of activities. The consolidated statements of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

*Performance Indicator*

(Deficiency) excess of revenues over expenses is comprised of operating revenues and expenses and nonoperating revenue and expense. For purposes of display, transactions deemed by management to be ongoing, major or central to the Organization's programs and services are reported as operating revenue and expense. Peripheral or incidental transactions are reported as nonoperating revenue or expense, which includes net investment return/loss.

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## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

*Income Taxes*

The Organization consists of not-for-profit entities, with the exception of HH Plymouth, as described in Section 501(c)(3) of the Internal Revenue Code (the Code), and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. The Organization believes that it has appropriate support for the income tax positions taken and to be taken, and that its accruals for tax liabilities are adequate for all open tax years based on an assessment of many factors including experience and interpretations of tax laws applied to the facts of each matter. Management evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income, has taken no significant uncertain tax positions that require disclosure in the accompanying consolidated financial statements and has no material liability for unrecognized tax benefits.

HH Plymouth is a single-member, New Hampshire Limited Liability Company, with Harbor Homes as its sole member. HH Plymouth has elected to be treated as a corporation.

*Leases*

At inception of a contract, the Organization determines if a contract meets the definition of a lease. A lease is a contract, or part of a contract, that conveys the right to control the use of identified property, plant, or equipment (an identified asset) for a period of time in exchange for consideration. The Organization determines if the contract conveys the right to control the use of an identified asset for a period of time. The Organization assesses throughout the period of use whether the Organization has both of the following: (1) the right to obtain substantially all of the economic benefits from use of the identified asset, and (2) the right to direct the use of the identified asset. This determination is reassessed if the terms of the contract are changed. Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified asset. Right-of-use assets and lease liabilities are recognized at lease commencement date based on the present value of the minimum future lease payments.

The Organization's policy is to not record leases with an original term of twelve months or less on its consolidated statement of financial position. The Organization recognizes lease expense for these short-term leases on a straight-line basis over the lease term.

Lease liabilities are initially recorded based on the present value of lease payments over the expected remaining lease term. Lease payments are comprised of fixed and in-substance fixed contract consideration. The Organization has made a policy election not to separate lease components, nonlease components, and noncomponents. The right-of-use asset is based on the lease liability, adjusted for certain items such as lease prepayments or lease incentives received. Finance lease assets are amortized on a straight-line basis, with interest costs reported separately, over the lesser of the useful life of the leased asset or lease term. Operating lease expense is recognized on a straight-line basis. Variable lease payments are expensed as incurred.

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## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Certain lease agreements include rental payments that are adjusted periodically for inflation or other variables. In addition to rent, the leases may require the Organization to pay additional amounts for taxes, insurance, maintenance and other expenses, which are generally referred to as nonlease components. Such adjustments to rental payments and variable nonlease components are treated as variable lease payments and recognized in the period in which the obligation for these payments was incurred. Variable lease components and variable nonlease components are not measured as part of the right-of-use asset and lease liability. Only when lease components and their associated nonlease components are fixed are they accounted for as a single lease component and are recognized as part of a right-of-use asset and lease liability. Total contract consideration is allocated to the combined fixed lease and nonlease component. This policy election applies consistently to all asset classes under lease agreements.

Certain leases contain clauses for renewal at the Organization's option with renewal terms as discussed in Note 9. Payments to be made in option periods are recognized as part of the right-of-use lease assets and lease liabilities when it is reasonably certain that the option to extend the lease will be exercised or the option to terminate the lease will not be exercised, or is not at the Organization's option. The Organization determines whether the reasonably certain threshold is met by considering contract, asset, market, and entity-based factors.

The Organization's lease agreements do not contain any significant residual value guarantees or material restrictive covenants imposed by the leases.

The Organization does not have any sublease agreements.

*Subsequent Events*

Events occurring after the consolidated statements of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated subsequent events through October 23, 2024, which is the date the consolidated financial statements were available to be issued.

## 2. Liquidity and Availability

Financial assets available for general expenditure within one year of the date of the consolidated statements of financial position consists of the following at June 30, 2024:

| | |
|---|---|
| Cash and cash equivalents | $3,268,279 |
| Receivables | 2,997,553 |
| Financial assets available to meet general expenditures over the next year | $6,265,832 |

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## 2. Liquidity and Availability (Continued)

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates sufficient revenue to cover general expenditures not covered by donor-restricted resources. As part of its liquidity management plan, the Organization also has revolving credit lines available to meet cash flow needs.

## 3. Restricted Cash

Restricted cash consists of the following at June 30:

| | 2024 | 2023 |
|---|---|---|
| Operating reserves (required by HUD and NHHFA) | $ 76,024 | $ 75,236 |
| Reserve for replacements (required by HUD and NHHFA) | 590,932 | 571,740 |
| Residual receipt deposits (required by HUD and NHHFA) | 31,221 | 59,225 |
| Security deposits | 27,666 | 21,055 |
| Other | 47,316 | 53,194 |
| | $773,159 | $780,450 |

## 4. Patient Accounts and Other Accounts Receivables

Other accounts receivable consist of the following at June 30:

| | 2024 | 2023 |
|---|---|---|
| Grants | $1,951,260 | $1,211,334 |
| Medicaid/Medicare | 319,826 | 224,743 |
| Residents and patients | 266,635 | 294,081 |
| Other | 93,758 | 28,217 |
| | $2,631,479 | $1,758,375 |

Patient receivables, related to the Organization's FQHC, consist of the following at June 30:

| | 2024 | 2023 |
|---|---|---|
| Medicaid/Medicare | $242,063 | $205,078 |
| Other | 124,011 | 189,478 |
| | $366,074 | $394,556 |

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## 5. Investments and Fair Value Measurements

The Organization presents investments at fair value in compliance with the FASB in ASC Topic 820, *Fair Value Measurements and Disclosures.* ASC Topic 820 establishes a framework for measuring fair value and requires assets and liabilities measured at fair value be segregated into the following three categories: (1) Level 1, fair values obtained from quoted prices in active markets for identical assets and liabilities; (2) Level 2, fair values obtained from significant other observable inputs, such as quoted prices for similar assets and liabilities in active markets; and (3) Level 3, fair values obtained from significant unobservable inputs. All of the Organization's investments measured at fair value are measured using Level 1 inputs.

In December 2006, the Organization transferred funds to the New Hampshire Charitable Foundation (NHCF) to establish an endowment fund with the Organization named as beneficiary. Under terms of the agreement, distributions from the fund can be made at the discretion of the NHCF Board of Directors at such times and in such amounts and for such charitable purposes, as they deem appropriate, in keeping with the purposes of the fund. The Organization elected for all distributions to be reinvested into the fund. At the time of the transfer, the Organization granted variance power to NHCF. That power gives NHCF the right to distribute the investment income to another not-for-profit organization of its choice if the Organization ceases to exist or if the governing board of NHCF votes that support of the Organization (a) is no longer necessary, (b) is incapable of fulfillment, or (c) is inconsistent with the needs of the community. At June 30, 2024 and 2023, the endowment fund has a value of $248,995 and $227,408, respectively, which is reported in the consolidated statements of financial position as a beneficial interest in assets held by others. The Organization's legal interest is in its pro rata portion of the trust and not the trust's underlying assets. The Organization's interest is valued based upon its pro rata ownership of the total trust. As the actual assets are not readily available to the Organization, the asset is considered to be level 3.

For the fiscal years ended June 30, 2024 and 2023, the application of valuation techniques applied to similar assets has been consistent.

Investments consist of the following at June 30:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| 2024 | | | | |
| Equities | $ 44,932 | $ – | $ – | $ 44,932 |
| Exchange traded funds | 29,600 | – | – | 29,600 |
| Mutual funds | 16,821 | – | – | 16,821 |
| Beneficial interest in assets held by others | – | – | 248,995 | 248,995 |
| | $ 91,353 | $ – | $ 248,995 | $ 340,348 |

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## 5. Investments and Fair Value Measurements (Continued)

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| 2023 | | | | |
| Equities | $ 55,330 | $ – | $ – | $ 55,330 |
| Exchange traded funds | 25,263 | – | – | 25,263 |
| Mutual funds | 15,949 | – | – | 15,949 |
| Beneficial interest in assets held by others | – | – | 227,408 | 227,408 |
| | $ 96,542 | $ – | $ 227,408 | $ 323,950 |

The table below presents information about the changes in the beneficial interest in assets held by others for the years ended June 30:

| | |
|---|---|
| Beginning balance, July 1, 2022 | $217,237 |
| Investment return, net of fees | 10,171 |
| Ending balance, June 30, 2023 | 227,408 |
| Investment return, net of fees | 21,587 |
| Ending balance, June 30, 2024 | $248,995 |

## 6. Property and Equipment

Property and equipment consists of the following at June 30:

| | 2024 | 2023 |
|---|---|---|
| Land and land improvements | $ 4,513,038 | $ 4,491,238 |
| Buildings and building improvements | 35,127,224 | 34,181,194 |
| Software | 535,569 | 535,569 |
| Vehicles | 521,686 | 499,343 |
| Furniture, fixtures and equipment | 873,091 | 664,088 |
| Construction in progress | 795,734 | 443,546 |
| | 42,366,342 | 40,814,978 |
| Less accumulated depreciation | (17,488,807) | (16,110,628) |
| | $ 24,877,535 | $ 24,704,350 |

Depreciation and amortization expense totaled $1,425,055 and $1,409,790 for the years ended June 30, 2024 and 2023, respectively.

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## 7. Lines of Credit

At June 30, 2024 and 2023, the Organization had the following lines of credit available:

Harbor Homes: $3,000,000 line of credit available from Enterprise Bank secured by all business assets. The Organization is required, at a minimum, to make monthly interest payments at the Wall Street Journal Prime Rate with a floor of 3.25% (8.50% at June 30, 2024). The line of credit expires February 28, 2025. There was no outstanding balance on the credit line as of June 30, 2024 and 2023.

GNCA: $750,000 line of credit available from Merrimack County Savings Bank, due on demand, and secured by all business assets. The Organization is required, at a minimum, to make monthly interest payments at the Wall Street Journal Prime Rate plus 1.00% (9.50% at June 30, 2024). The line of credit provides the bank with a first lien on accounts receivable as collateral. There was no outstanding balance on the line of credit at June 30, 2024 and 2023.

The agreements above contain certain financial and nonfinancial covenants. Management asserts all debt covenant requirements have been met or waived as of year end.

## 8. Notes Payable

Notes Payable

Notes payable consisted of the following as of June 30:

| Property/Security | Monthly Payment Amount | Interest Rate | Interest Type | Maturity Date | 2024 Principal Balance | 2023 Principal Balance |
|---|---|---|---|---|---|---|
| 615 Amherst Street, Nashua, NH | $19,631 | 4.00% | Adjustable | September 2042 | $ 3,070,285 | $ 3,178,642 |
| 75-77 Northeastern Boulevard, Nashua, NH | 15,311 | 3.92% | Adjustable | February 2052 | 3,079,713 | 3,139,409 |
| 75-77 Northeastern Boulevard, Nashua, NH | 6,177 | 5.00% | Fixed | September 2029 | 1,156,068 | 1,171,952 |
| 335 Somerville Street, Manchester, NH | 7,879 | 6.77% | Adjustable | December 2033 | 1,023,789 | 1,046,776 |
| 335 Somerville Street Manchester, NH | 6,193 | 4.57% | Fixed | December 2033 | 959,350 | 989,066 |
| 59 Factory Street, Nashua, NH | 7,768 | 7.05% | Adjustable | October 2040 | 894,973 | 923,954 |
| 59 Factory Street, Nashua, NH | 2,692 | 4.75% | Adjustable | October 2040 | 365,675 | 380,221 |
| 59 Factory Street, Nashua, NH | 359 | 6.96% | Adjustable | October 2035 | 33,751 | 35,639 |
| 46 Spring Street, Nashua, NH | 5,126 | 6.97% | Adjustable | December 2036 | 501,227 | 526,811 |
| 46 Spring Street, Nashua, NH | 3,996 | 4.75% | Fixed | December 2036 | 445,041 | 471,165 |
| 45 High Street, Nashua, NH | 5,018 | 3.12% | Adjustable | August 2030 | 337,511 | 386,349 |
| 12 Auburn Street, Nashua, NH | 2,863 | 3.85% | Adjustable | December 2045 | 501,833 | 516,560 |
| 30 Allds Street, Nashua, NH | 5,276 | 9.25%* | Fixed | December 2026 | 144,981 | 192,470 |
| 156 Chestnut Street, Nashua, NH | 3,369 | 9.25%* | Fixed | January 2028 | 122,924 | 150,577 |
| 99 Chestnut Street, Nashua, NH | 1,538 | 5.67% | Adjustable | April 2042 | 206,909 | 213,432 |
| 7 Trinity Street, Claremont, NH | 1,401 | 3.75%* | Adjustable | October 2031 | 166,755 | 177,079 |
| 7 North Main Street, Antrim, NH | 3,184 | 9.25%* | Fixed | May 2025 | 38,260 | 71,252 |
| | | | | | 13,049,045 | 13,571,354 |

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## 8. Notes Payable (Continued)

| Property/Security | Monthly Payment Amount | Interest Rate | Interest Type | Maturity Date | 2024 Principal Balance | 2023 Principal Balance |
|---|---|---|---|---|---|---|
| Notes payable issuance costs | | | | | $ (52,096) | $ (54,950) |
| Current portion | | | | | (558,862) | (528,615) |
| | | | | | $12,438,087 | $12,987,789 |

* HUD issued and backed

Aggregate principal payments on the notes payable due within the next five years and thereafter are as follows for the years ending June 30:

| | |
|---|---|
| 2025 | $ 558,862 |
| 2026 | 553,936 |
| 2027 | 555,717 |
| 2028 | 529,417 |
| 2029 | 530,775 |
| Thereafter | 10,320,338 |
| | $13,049,045 |

Certain of the above notes payable contain various financial and nonfinancial covenants. Management asserts all debt covenant requirements have been met or waived as of year end. The adjustable rate notes payable adjust at various times during the life of the respective note and are primarily based off the Federal Home Loan Amortizing Advance Rate, plus basis points ranging from 175 to 300 basis points.

Notes Payable, Tax Credits

Notes payable, tax credits consist of notes held by the Community Development Finance Authority through the Community Development Investment Program, through the sale of tax credits to donor organizations. At June 30, 2024 and 2023, these tax credits totaled $287,643 and $343,583, respectively. The tax credits self-amortize over the term of the notes, which is generally 10 years.

Notes Payable, Deferred

The Organization has deferred notes outstanding, secured by real property. These loans are interest free, and are not required to be repaid unless the Organization is in default with the terms of the loan agreements or, for certain loans, if an operating surplus occurs within that program. The deferred loans are subordinate to any nondeferred loan on the related property. Management asserts all debt covenant requirements have been met for 2024.

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## 8. Notes Payable (Continued)

Deferred notes payable are as follows at June 30:

| | 2024 | 2023 |
|---|---|---|
| City of Manchester: | | |
| Somerville Street property | $ 300,000 | $ 300,000 |
| City of Nashua: | | |
| Factory Street property | 580,000 | 580,000 |
| Spring Street property | 491,000 | 491,000 |
| Strawberry Bank condominium | 80,000 | 80,000 |
| High Street fire system | 65,000 | 65,000 |
| Total City of Nashua | 1,216,000 | 1,216,000 |
| HUD: | | |
| Strawberry Bank condominium | 436,400 | 436,400 |
| Federal Home Loan Bank (FHLB): | | |
| Factory Street property | 400,000 | 400,000 |
| Somerville Street property | 400,000 | 400,000 |
| Amherst Street property | 385,000 | 385,000 |
| Total FHLB | 1,185,000(1) | 1,185,000(1) |
| New Hampshire Housing Finance Authority (NHHFA): | | |
| Amherst Street property | 1,500,000 | 1,500,000 |
| Factory Street property | 982,349 | 982,349 |
| Spring Street property | 550,000 | 550,000 |
| Somerville Street property | 1,000,000 | 1,000,000 |
| Total NHHFA | 4,032,349(2) | 4,032,349(2) |
| | $7,169,749 | $7,169,749 |

(1) Will be automatically forgiven at the end of the term
(2) Nonrecourse

During fiscal year 2023, the FHLB Spring Street property deferred loan totaling $398,747 was discharged by the mortgage holder as the project had reached the end of the Affordable Housing Program (AHP) retention period and satisfied the terms of the AHP subsidy agreement. Accordingly, the Organization recognized a gain on forgiveness of debt totaling $398,747 within nonoperating revenue in the accompanying consolidated statement of activities and changes in net assets for the year ending June 30, 2023.

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## 9. Leases

The Organization leases various office space and parking under noncancellable operating leases. The original lease terms are one to five years with certain options for the Organization to renew the leases for specific periods subsequent to the original lease terms. The monthly payments during 2024 ranged from $750 to $3,500 and the leases expire at various periods through October 2027.

The Organization leases various vehicles under finance leases. The original lease terms are approximately three years, with monthly payments ranging from $276 to $784 through March 2027.

Right-of-use assets and lease liabilities are reported in the Organization's consolidated statements of financial position as follows:

| | 2024 | 2023 |
|---|---|---|
| Operating leases: | | |
| Operating lease right-of-use assets | $122,193 | $127,113 |
| Current portion of operating lease liabilities | $ 66,928 | $ 66,578 |
| Operating lease liabilities, less current portion | 55,365 | 61,656 |
| Total operating lease liabilities | $122,293 | $128,234 |
| Finance leases: | | |
| Property and equipment, net | $ 54,130 | $ – |
| Current portion of finance lease liabilities | $ 19,174 | $ – |
| Finance lease liabilities, less current portion | 35,501 | – |
| Total finance lease liabilities | $ 54,675 | $ – |

| Description | Consolidated Statements of Functional Expenses Classification | | |
|---|---|---|---|
| Operating lease expense | Rent: office space | $ 67,924 | $ 63,978 |
| Finance lease costs: | | | |
| Amortization of right-of-use assets | Depreciation and amortization | $ 9,842 | $ – |
| Interest on lease liabilities | Interest expense – other | 1,232 | – |

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## 9. Leases (Continued)

*Supplemental Cash Flow Information*

Supplemental cash flow information is as follows for the fiscal years ended June 30:

| | 2024 | 2023 |
|---|---|---|
| Operating leases – operating cash flows (fixed payments) | $ 67,824 | $ 62,677 |
| Finance leases – finance cash flows (liability reduction) | 9,297 | – |
| Operating leases - right-of-use assets and operating lease liabilities recorded upon adoption of ASU 842 | N/A | 147,904 |
| Operating leases - right-of-use assets obtained in exchange for new operating lease liabilities | 100,647 | 40,600 |
| Finance leases - right-of-use assets obtained in exchange for new finance lease liabilities | 63,972 | – |

*Lease Term and Discount Rate*

Lease term and discount rate are as follows for the fiscal years ended June 30:

| | 2024 | 2023 |
|---|---|---|
| Operating leases: | | |
| Weighted-average remaining lease term (in years) | 2.0 | 2.4 |
| Weighted-average discount rate | 4.82% | 3.24% |
| Finance leases: | | |
| Weighted-average remaining lease term (in years) | 2.8 | N/A |
| Weighted-average discount rate | 4.10% | N/A |

At the lease commencement date, the discount rate implicit in the lease is used to discount the lease liability if readily determinable. If not readily determinable or leases do not contain an implicit rate, the Organization has made a policy election to use a risk-free rate as the discount rate for all classes of underlying assets.

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## 9. Leases (Continued)

As of June 30, 2024, maturities of operating and finance lease liabilities for each of the following four years were as follows:

| | Finance Leases | Operating Leases |
|---|---|---|
| 2025 | $21,058 | $ 71,045 |
| 2026 | 21,058 | 45,000 |
| 2027 | 15,793 | 9,000 |
| 2028 | – | 3,000 |
| Total minimum future lease payments | 57,909 | 128,045 |
| Less imputed interest | (3,234) | (5,752) |
| Total lease liabilities | $54,675 | $122,293 |

*Lease Income*

The Organization has entered into various agreements to lease certain office space and parking to other organizations. These leases generally contain rent escalation clauses, unless either party provides advance written notice of termination. All leases are determined to be operating leases. In 2024 and 2023, rental income (included in other rental income) was approximately $503,000 and $444,000, respectively.

Scheduled future lease payments, excluding opportunities for future renewals, consist of the following at June 30, 2024:

| | |
|---|---|
| 2025 | $555,540 |
| 2026 | 497,680 |
| 2027 | 391,590 |
| 2028 | 184,689 |
| 2029 | 52,035 |

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## 10. Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following at June 30:

| | 2024 | 2023 |
|---|---|---|
| Purpose: | | |
| Capital improvements | $ 5,498 | $365,727 |
| Veterans programs | 75,891 | 10,751 |
| Miscellaneous | 15,733 | 97,107 |
| Special events | – | 1,933 |
| Recruitment/retention/training | – | 108,240 |
| Housing | 62,009 | – |
| Program support | 51,917 | – |
| Client assistance | 36,965 | 24,539 |
| | 248,013 | 608,297 |
| Perpetuity: | | |
| Beneficial interest in assets held by others | 248,995 | 227,408 |
| | $497,008 | $835,705 |

## 11. Patient Service Revenues

The Organization recognizes patient service revenue associated with services provided through its FQHC to patients who have Medicaid, Medicare, third-party payor, and managed care plans coverage on the basis of contractual rates for services rendered. For uninsured self-pay patients that do not qualify for charity care, the Organization recognizes revenue on the basis of its standard rates for services provided or on the basis of discounted rates if negotiated or provided by the Organization's policy. The Organization accepts patients regardless of their ability to pay. A patient is classified as a charity patient by reference to certain established policies, which define charity services as those costs for which no payment is anticipated. The Organization uses federally established poverty guidelines to assess the level of discount provided to the patient. The Organization is required to provide a full discount to patients with annual incomes at or below 100% of the poverty guidelines, but may charge a nominal fee. If the patient is unable to pay the nominal fee, the amount is written off to charity care. All patients are charged in accordance with a sliding fee discount program based on household size and household income. No discounts may be provided to patients with incomes over 200% of federal poverty guidelines.

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## 11. Patient Service Revenues (Continued)

Patient service revenues (FQHC) consists of the following for the years ended June 30:

| | 2024 | 2023 |
|---|---|---|
| Medicaid | $4,086,882 | $3,317,574 |
| Medicare | 1,626,257 | 1,659,551 |
| Third party | 686,139 | 451,005 |
| Sliding fee/free care | 91,450 | 110,088 |
| Self-pay | 144,924 | 125,345 |
| | $6,635,652 | $5,663,563 |

Other patient service revenues consists of the following for the years ended June 30:

| | 2024 | 2023 |
|---|---|---|
| Medicaid | $4,343,507 | $4,363,779 |
| Medicare | 78,031 | 92,055 |
| Third party | 24,936 | 33,377 |
| Self-pay | 42,982 | 18,125 |
| | $4,489,456 | $4,507,336 |

## 12. Functional Expenses

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, those expenses require allocation on a reasonable basis that is consistently applied. The majority of expenses are direct costs that are charged to the applicable cost center, program, grant, and/or function. Costs that are not directly related to a cost center, program, grant, and/or function, or allocated as noted below, are accumulated into an indirect cost pool and charged using direct salaries, wages, and benefits as the allocation base. Certain individual cost elements are charged on a direct allocation basis, as follows:

Salaries, Wages and Benefits

Except for certain key members of management, employees charge their time directly to specific grants, contracts, or other activities. Charges are supported by labor distribution reports and timesheet records, which reflect the actual activities under each. Fringe benefits include unemployment insurance, workers' compensation, FICA, health insurance, dental insurance, short-term and long-term disability, and matching retirement contributions. Benefits are also directly charged, using a methodology similar to that used for salaries and wages.

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## 12. Functional Expenses (Continued)

Occupancy Costs

Occupancy costs are allocated as follows:

- Interest on debt-financed property is allocated based on the purpose/use of the property.
- Rent is allocated based on square footage.
- Utilities are charged based on the purpose/use of the property.
- Depreciation is allocated based on the purpose/use of the property.

## 13. Related Party Transactions

Boulder Point is a related party to the Organization. The following is a summary of transactions between the Organization and Boulder Point:

- Boulder Point and Harbor Homes entered into a ground lease agreement in 2018. The lease called for a one-time payment of $285,000 at inception of the lease. The lease terminates in June 2116 with optional one-year renewals. At June 30, 2024 and 2023, Harbor Homes has recorded $267,551 and $270,459, respectively, in deferred rent revenue, which is reflected within other long-term liabilities in the accompanying consolidated statements of financial position.
- Harbor Homes has an amount due from Boulder Point for project developer fees. At the end of each fiscal year, Boulder Point repays Harbor Homes to the extent the project produces sufficient cash flow. At June 30, 2024 and 2023, Harbor Homes has recorded $157,504 related to developer fees receivable, which is reflected within other long-term assets in the accompanying consolidated statements of financial position.
- Harbor Homes recognized approximately $59,000 and $76,000 in management fee revenue from Boulder Point for the years ended June 30, 2024 and 2023, respectively, and has also reflected approximately $100,000 and $96,000, respectively, as due from Boulder Point within due from related organizations in the accompanying consolidated statements of financial position at June 30, 2024 and 2023.
- Harbor Homes provides a guaranty of operating deficits of the Boulder Point project in the amount of $275,000. Accordingly, in the event the project were to experience financial distress, Harbor Homes would have a contingent liability for operating deficits up to $275,000. This risk has been mitigated in part through the establishment of an operating reserve.
- There is a loan between HH Plymouth and Boulder Point totaling $1,271,105. The loan is due to HH Plymouth in a balloon payment in 2039 and is the last priority of note payable. The Organization determined that the likelihood of repayment of this loan is low and collectability is not reasonably assured and therefore, the note receivable is fully reserved for by HH Plymouth as of June 30, 2024 and 2023.

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# Supplementary Information

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

CONSOLIDATING STATEMENTS OF FINANCIAL POSITION

June 30, 2024 With Summarized Comparative Information for June 30, 2023

| | Harbor Homes* | Harbor Homes II, Inc. | Harbor Homes III Inc. | HH Ownership, Inc. | Greater Nashua Council on Alcoholism | Healthy at Home, Inc. | Welcoming Light, Inc. | SARC Housing Needs Board, Inc. | Southern NH HIV/AIDS Task Force, Inc. | Eliminations | 2024 | 2023 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Assets** | | | | | | | | | | | | |
| Current assets: | | | | | | | | | | | | |
| Cash and cash equivalents | $ 2,269,718 | $ 1,447 | $ 3,287 | $ 2,830 | $ 1,224,307 | $ – | $ 5,855 | $ 8,848 | $ – | $ – | $ 3,516,292 | $ 5,686,184 |
| Restricted cash | 464,689 | 25,175 | 48,830 | 15,359 | 105,274 | – | 39,310 | 74,522 | – | – | 773,159 | 780,450 |
| Other accounts receivable, net | 2,621,762 | 2,248 | 288 | 782 | – | – | 5,962 | 437 | – | – | 2,631,479 | 1,758,375 |
| Patient receivables (FQHC) | 366,074 | – | – | – | – | – | – | – | – | – | 366,074 | 394,556 |
| Due from related organizations | 3,810,327 | – | – | – | 1,078,157 | – | – | – | – | (4,788,283) | 100,201 | 96,059 |
| Inventory | 124,888 | – | – | – | – | – | – | – | – | – | 124,888 | 50,462 |
| Other assets | 121,484 | – | – | – | – | – | – | – | – | – | 121,484 | 84,994 |
| Total current assets | 9,778,942 | 28,870 | 52,405 | 18,971 | 2,407,738 | – | 51,127 | 83,807 | – | (4,788,283) | 7,633,577 | 8,851,080 |
| Property and equipment, net | 19,212,102 | 215,722 | 167,875 | 239,524 | 4,148,582 | – | 774,726 | 119,004 | – | – | 24,877,535 | 24,704,350 |
| Other noncurrent assets: | | | | | | | | | | | | |
| Investments | 91,353 | – | – | – | – | – | – | – | – | – | 91,353 | 96,542 |
| Beneficial interest in assets held by others | 248,995 | – | – | – | – | – | – | – | – | – | 248,995 | 227,408 |
| Operating lease right-of-use assets | 2,102,326 | – | – | – | – | – | – | – | – | (1,980,133) | 122,193 | 127,113 |
| Other assets | 171,189 | – | – | – | – | – | – | – | – | – | 171,189 | 169,206 |
| Total other noncurrent assets | 2,613,863 | – | – | – | – | – | – | – | – | (1,980,133) | 633,730 | 620,269 |
| Total assets | $31,604,907 | $ 244,592 | $ 220,280 | $ 258,495 | $ 6,556,320 | $ – | $ 825,853 | $ 202,811 | $ – | $(6,768,416) | $33,144,842 | $34,175,699 |
| **Liabilities and Net Assets** | | | | | | | | | | | | |
| Current liabilities: | | | | | | | | | | | | |
| Current portion of notes payable | $ 309,881 | $ 52,073 | $ 30,322 | $ – | $ 115,106 | $ – | $ 51,480 | $ – | $ – | $ – | $ 558,862 | $ 528,615 |
| Current portion of operating lease liabilities | 355,786 | – | – | – | – | – | – | – | – | (288,858) | 66,928 | 66,578 |
| Current portion of finance lease liabilities | 19,174 | – | – | – | – | – | – | – | – | – | 19,174 | – |
| Due to related organizations | 4,316,595 | 286,086 | 39,272 | 23,952 | – | – | 114,708 | 7,670 | – | (4,788,283) | – | – |
| Accounts payable | 1,819,353 | 838 | 245 | – | – | – | 2,414 | 17,504 | – | – | 1,840,354 | 1,132,643 |
| Accrued payroll, vacation and related expenses | 605,373 | – | – | – | – | – | – | – | – | – | 605,373 | 630,581 |
| Other liabilities | 297,070 | 2,364 | 1,176 | 986 | – | – | 998 | 58 | – | – | 302,652 | 328,706 |
| Total current liabilities | 7,723,232 | 341,361 | 71,015 | 24,938 | 115,106 | – | 169,600 | 25,232 | – | (5,077,141) | 3,393,343 | 2,687,123 |
| Long-term liabilities: | | | | | | | | | | | | |
| Accrued payroll, vacation and related expenses | 691,657 | – | – | – | – | – | – | – | – | – | 691,657 | 655,051 |
| Notes payable, net of current portion | 8,860,879 | 92,908 | 92,602 | – | 2,903,085 | – | 488,613 | – | – | – | 12,438,087 | 12,987,789 |
| Notes payable, tax credits | 287,643 | – | – | – | – | – | – | – | – | – | 287,643 | 343,583 |
| Notes payable, deferred | 4,768,349 | – | – | 516,400 | 1,885,000 | – | – | – | – | – | 7,169,749 | 7,169,749 |
| Operating lease liabilities, net of current portion | 1,746,640 | – | – | – | – | – | – | – | – | (1,691,275) | 55,365 | 61,656 |
| Finance lease liabilities, net of current portion | 35,501 | – | – | – | – | – | – | – | – | – | 35,501 | – |
| Other liabilities | 312,291 | 4,777 | 3,081 | 817 | – | – | 13,358 | 2,034 | – | – | 336,358 | 422,344 |
| Total long-term liabilities | 16,702,960 | 97,685 | 95,683 | 517,217 | 4,788,085 | – | 501,971 | 2,034 | – | (1,691,275) | 21,014,360 | 21,640,172 |
| Total liabilities | 24,426,192 | 439,046 | 166,698 | 542,155 | 4,903,191 | – | 671,571 | 27,266 | – | (6,768,416) | 24,407,703 | 24,327,295 |
| Net assets (deficit): | | | | | | | | | | | | |
| Without donor restrictions | 6,681,707 | (194,454) | 53,582 | (283,660) | 1,653,129 | – | 154,282 | 175,545 | – | – | 8,240,131 | 9,012,699 |
| With donor restrictions | 497,008 | – | – | – | – | – | – | – | – | – | 497,008 | 835,705 |
| Total net assets (deficit) | 7,178,715 | (194,454) | 53,582 | (283,660) | 1,653,129 | – | 154,282 | 175,545 | – | – | 8,737,139 | 9,848,404 |
| Total liabilities and net assets | $31,604,907 | $ 244,592 | $ 220,280 | $ 258,495 | $ 6,556,320 | $ – | $ 825,853 | $ 202,811 | $ – | $(6,768,416) | $33,144,842 | $34,175,699 |

* Consists of Harbor Homes, Inc., HH Plymouth, HUD I and HUD VI

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

CONSOLIDATING STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2024 With Summarized Comparative Information for the Year Ended June 30, 2023

| | Harbor Homes* | Harbor Homes II, Inc. | Harbor Homes III Inc. | HH Ownership, Inc. | Greater Nashua Council on Alcoholism | Healthy at Home, Inc.** | Welcoming Light, Inc. | SARC Housing Needs Board, Inc. | Southern NH HIV/AIDS Task Force, Inc. | Eliminations | 2024 | 2023 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Support and Revenues** | | | | | | | | | | | | |
| Support: | | | | | | | | | | | | |
| Grants: | | | | | | | | | | | | |
| Federal | $ 12,772,875 | $ 143,051 | $ 119,535 | $ 35,545 | $ – | $ – | $ 157,448 | $ 88,268 | $ 80,870 | $ – | $13,397,592 | $12,347,174 |
| State | 7,863,035 | – | – | – | – | – | – | – | – | – | 7,863,035 | 6,886,846 |
| Contributions | 919,001 | 11,561 | – | – | 114,599 | 17,477 | 29,832 | – | 72 | – | 1,092,542 | 2,733,103 |
| Total support | 21,554,911 | 154,612 | 119,535 | 35,545 | 114,599 | 17,477 | 187,280 | 88,268 | 80,942 | – | 22,353,169 | 21,967,123 |
| Revenues: | | | | | | | | | | | | |
| Patient service revenues (FQHC) | 6,637,772 | – | – | – | – | – | – | – | – | (2,120) | 6,635,652 | 5,663,563 |
| Patient service revenues (other) | 3,298,355 | – | – | – | – | 1,191,701 | – | – | (600) | – | 4,489,456 | 4,507,336 |
| Veterans Administration programs | 4,803,605 | – | – | – | – | – | – | – | – | – | 4,803,605 | 5,430,359 |
| Rental income: | | | | | | | | | | | | |
| Resident payments | 851,924 | 55,353 | 37,307 | 27,896 | – | – | 193,618 | 54,795 | – | – | 1,220,893 | 1,266,770 |
| Other income | 641,216 | – | – | – | 342,000 | – | – | – | – | (366,438) | 616,778 | 508,201 |
| Contracted services | 128,904 | – | – | – | – | 33,000 | – | – | – | (33,000) | 128,904 | 150,773 |
| Management fees | 111,212 | – | – | – | – | – | – | – | – | (51,797) | 59,415 | 75,925 |
| Other income | 161,607 | (66) | 422 | – | 6 | – | 809 | – | – | – | 162,778 | 91,146 |
| Employee retention tax credit income | 1,190,628 | – | – | – | – | – | – | – | – | – | 1,190,628 | – |
| Total revenues | 17,825,223 | 55,287 | 37,729 | 27,896 | 342,006 | 1,224,701 | 194,427 | 54,795 | (600) | (453,355) | 19,308,109 | 17,694,073 |
| Total support and revenues | 39,380,134 | 209,899 | 157,264 | 63,441 | 456,605 | 1,242,178 | 381,707 | 143,063 | 80,342 | (453,355) | 41,661,278 | 39,661,196 |
| Operating expenses: | | | | | | | | | | | | |
| Program services | 32,412,596 | 136,439 | 118,376 | 53,428 | 151,970 | 908,542 | 173,213 | 114,843 | 8 | (377,120) | 33,692,295 | 31,988,457 |
| Management and general | 6,718,416 | 23,618 | 21,676 | 13,676 | 3,608 | 596,926 | 48,273 | 21,953 | – | (76,235) | 7,371,911 | 6,311,023 |
| Fundraising and development | 627,099 | 6,050 | – | – | 3,832 | – | 50 | – | – | – | 637,031 | 406,135 |
| Total operating expenses before depreciation and amortization expense | 39,758,111 | 166,107 | 140,052 | 67,104 | 159,410 | 1,505,468 | 221,536 | 136,796 | 8 | (453,355) | 41,701,237 | 38,705,615 |
| Depreciation and amortization expense | 1,130,522 | 23,962 | 24,586 | 15,536 | 199,953 | – | 24,349 | 6,147 | – | – | 1,425,055 | 1,409,790 |
| Total operating expenses | 40,888,633 | 190,069 | 164,638 | 82,640 | 359,363 | 1,505,468 | 245,885 | 142,943 | 8 | (453,355) | 43,126,292 | 40,115,405 |
| (Loss) income from operations | (1,508,499) | 19,830 | (7,374) | (19,199) | 97,242 | (263,290) | 135,822 | 120 | 80,334 | – | (1,465,014) | (454,209) |
| Nonoperating revenue (expense): | | | | | | | | | | | | |
| Gain on forgiveness of debt | – | – | – | – | – | – | – | – | – | – | – | 398,747 |
| Gain on sale of related organization | 250,000 | – | – | – | – | – | – | – | – | – | 250,000 | – |
| Investment return, net | 64,816 | 944 | 1,301 | 505 | 33,472 | 5 | 428 | 2,278 | – | – | 103,749 | 61,898 |
| Net assets transfer | (34,000) | – | – | – | – | 322,149 | – | – | (288,149) | – | – | – |
| Total nonoperating revenue (expense) | 280,816 | 944 | 1,301 | 505 | 33,472 | 322,154 | 428 | 2,278 | (288,149) | – | 353,749 | 460,645 |
| Change in net assets | (1,227,683) | 20,774 | (6,073) | (18,694) | 130,714 | 58,864 | 136,250 | 2,398 | (207,815) | – | (1,111,265) | 6,436 |
| Net assets (deficit), beginning of year | 8,406,398 | (215,228) | 59,655 | (264,966) | 1,522,415 | (58,864) | 18,032 | 173,147 | 207,815 | – | 9,848,404 | 9,841,968 |
| Net assets (deficit), end of year | $ 7,178,715 | $ (194,454) | $ 53,582 | $ (283,660) | $ 1,653,129 | $ – | $ 154,282 | $ 175,545 | $ – | $ – | $ 8,737,139 | $ 9,848,404 |

* Consists of Harbor Homes, Inc., HH Plymouth, HUD I and HUD VI
** Through date of merger and sale effective May 31, 2024

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

STATEMENTS OF FINANCIAL POSITION – HARBOR HOMES, INC.

June 30, 2024 With Summarized Comparative Information for June 30, 2023

| | Harbor Homes, Inc. | HUD I, Inc. | HUD VI, Inc. | HH Plymouth, LLC | 2024 | 2023 |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Current assets: | | | | | | |
| Cash and cash equivalents | $ 2,233,147 | $ 32,184 | $ 4,387 | $ – | $ 2,269,718 | $ 3,653,801 |
| Restricted cash | 349,557 | 69,177 | 45,955 | – | 464,689 | 448,659 |
| Other accounts receivable, net | 2,616,828 | 2,199 | 2,735 | – | 2,621,762 | 1,540,218 |
| Patient receivables (FQHC) | 366,074 | – | – | – | 366,074 | 394,556 |
| Due from related organizations | 3,810,327 | – | – | – | 3,810,327 | 3,315,737 |
| Inventory | 124,888 | – | – | – | 124,888 | 50,462 |
| Other assets | 121,484 | – | – | – | 121,484 | 84,994 |
| Total current assets | 9,622,305 | 103,560 | 53,077 | – | 9,778,942 | 9,488,427 |
| Property and equipment, net | 18,815,042 | 117,733 | 279,327 | – | 19,212,102 | 18,824,946 |
| Other noncurrent assets: | | | | | | |
| Investments | 91,353 | – | – | – | 91,353 | 96,542 |
| Beneficial interest in assets held by others | 248,995 | – | – | – | 248,995 | 227,408 |
| Operating lease right-of-use assets | 2,102,326 | – | – | – | 2,102,326 | 2,387,801 |
| Other assets | 171,189 | – | – | – | 171,189 | 168,606 |
| Total other noncurrent assets | 2,613,863 | – | – | – | 2,613,863 | 2,880,357 |
| Total assets | $ 31,051,210 | $ 221,293 | $ 332,404 | $ – | $ 31,604,907 | $ 31,193,730 |
| **Liabilities and Net Assets** | | | | | | |
| Current liabilities: | | | | | | |
| Current portion of notes payable | $ 299,134 | $ – | $ 10,747 | $ – | $ 309,881 | $ 295,155 |
| Current portion of operating lease liabilities | 355,786 | – | – | – | 355,786 | 360,384 |
| Current portion of finance lease liabilities | 19,174 | – | – | – | 19,174 | – |
| Due to related organizations | 2,800,154 | 12,295 | 233,041 | 1,271,105 | 4,316,595 | 2,887,046 |
| Accounts payable | 1,798,535 | 20,734 | 84 | – | 1,819,353 | 1,054,218 |
| Accrued payroll, vacation and related expenses | 605,373 | – | – | – | 605,373 | 606,775 |
| Other liabilities | 296,048 | 328 | 694 | – | 297,070 | 312,239 |
| Total current liabilities | 6,174,204 | 33,357 | 244,566 | 1,271,105 | 7,723,232 | 5,515,817 |
| Long-term liabilities: | | | | | | |
| Accrued payroll and related expenses | 691,657 | – | – | – | 691,657 | 640,431 |
| Notes payable, net of current portion | 8,704,871 | – | 156,008 | – | 8,860,879 | 9,166,698 |
| Notes payable, tax credits | 287,643 | – | – | – | 287,643 | 343,583 |
| Notes payable, deferred | 4,768,349 | – | – | – | 4,768,349 | 4,768,349 |
| Operating lease liabilities, net of current portion | 1,746,640 | – | – | – | 1,746,640 | 2,028,538 |
| Finance lease liabilities, net of current portion | 35,501 | – | – | – | 35,501 | – |
| Other liabilities | 308,642 | 2,568 | 1,081 | – | 312,291 | 323,916 |
| Total long-term liabilities | 16,543,303 | 2,568 | 157,089 | – | 16,702,960 | 17,271,515 |
| Total liabilities | 22,717,507 | 35,925 | 401,655 | 1,271,105 | 24,426,192 | 22,787,332 |
| Net assets (deficit): | | | | | | |
| Without donor restrictions | 7,836,695 | 185,368 | (69,251) | (1,271,105) | 6,681,707 | 7,701,131 |
| With donor restrictions | 497,008 | – | – | – | 497,008 | 705,267 |
| Total net assets (deficit) | 8,333,703 | 185,368 | (69,251) | (1,271,105) | 7,178,715 | 8,406,398 |
| Total liabilities and net assets (deficit) | $ 31,051,210 | $ 221,293 | $ 332,404 | $ – | $ 31,604,907 | $ 31,193,730 |

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

STATEMENTS OF ACTIVITIES – HARBOR HOMES, INC.

For the Year Ended June 30, 2024 With Summarized Comparative Information for the Year Ended June 30, 2023

| | Harbor Homes, Inc. | HUD I, Inc. | HUD VI, Inc. | HH Plymouth, LLC | 2024 | 2023 |
|---|---|---|---|---|---|---|
| **Support and Revenues** | | | | | | |
| Support: | | | | | | |
| Grants: | | | | | | |
| Federal | $ 12,614,454 | $ 92,624 | $ 65,797 | $ – | $ 12,772,875 | $ 11,812,881 |
| State | 7,863,035 | – | – | – | 7,863,035 | 6,886,846 |
| Contributions | 919,001 | – | – | – | 919,001 | 2,645,838 |
| Total support | 21,396,490 | 92,624 | 65,797 | – | 21,554,911 | 21,345,565 |
| Revenues: | | | | | | |
| Patient service revenues (FQHC) | 6,637,772 | – | – | – | 6,637,772 | 5,672,653 |
| Patient service revenues (other) | 3,298,355 | – | – | – | 3,298,355 | 3,319,697 |
| Veterans Administration programs | 4,803,605 | – | – | – | 4,803,605 | 5,430,359 |
| Rental income: | | | | | | |
| Resident payments | 785,135 | 42,889 | 23,900 | – | 851,924 | 938,993 |
| Other | 641,216 | – | – | – | 641,216 | 534,861 |
| Contracted services | 128,904 | – | – | – | 128,904 | 150,773 |
| Management fees | 111,212 | – | – | – | 111,212 | 105,097 |
| Other income | 159,094 | 2,513 | – | – | 161,607 | 90,052 |
| Employee retention tax credit income | 1,190,628 | – | – | – | 1,190,628 | – |
| Total revenues | 17,755,921 | 45,402 | 23,900 | – | 17,825,223 | 16,242,485 |
| Total support and revenues | 39,152,411 | 138,026 | 89,697 | – | 39,380,134 | 37,588,050 |
| Operating expenses: | | | | | | |
| Program services | 32,235,152 | 96,369 | 81,075 | – | 32,412,596 | 29,966,157 |
| Management and general | 6,682,387 | 21,762 | 14,267 | – | 6,718,416 | 6,109,537 |
| Fundraising and development | 627,099 | – | – | – | 627,099 | 399,092 |
| Total operating expenses before depreciation and amortization expense | 39,544,638 | 118,131 | 95,342 | – | 39,758,111 | 36,474,786 |
| Depreciation and amortization expense | 1,105,054 | 7,705 | 17,763 | – | 1,130,522 | 1,112,450 |
| Total operating expenses | 40,649,692 | 125,836 | 113,105 | – | 40,888,633 | 37,587,236 |
| (Loss) income from operations | (1,497,281) | 12,190 | (23,408) | – | (1,508,499) | 814 |
| Nonoperating revenue (expense): | | | | | | |
| Gain on forgiveness of debt | – | – | – | – | – | 398,747 |
| Gain on sale of related organization | 250,000 | – | – | – | 250,000 | – |
| Investment return, net | 62,737 | 2,041 | 38 | – | 64,816 | 47,951 |
| Net asset transfers | (34,000) | – | – | – | (34,000) | – |
| Total nonoperating revenue (expense) | 278,737 | 2,041 | 38 | – | 280,816 | 446,698 |
| Change in net assets | (1,218,544) | 14,231 | (23,370) | – | (1,227,683) | 447,512 |
| Net assets (deficit), beginning of year | 9,552,247 | 171,137 | (45,881) | (1,271,105) | 8,406,398 | 7,958,886 |
| Net assets (deficit), end of year | $ 8,333,703 | $ 185,368 | $ (69,251) | $ (1,271,105) | $ 7,178,715 | $ 8,406,398 |

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

STATEMENTS OF FUNCTIONAL EXPENSES – HARBOR HOMES, INC.

For the Year Ended June 30, 2024 With Summarized Comparative Information for the Year Ended June 30, 2023

| | Program Services | Management and General | Fundraising and Development | 2024 | 2023 |
|---|---|---|---|---|---|
| Personnel expenses: | | | | | |
| Salaries and wages | $ 11,063,334 | $ 4,264,191 | $ 349,655 | $ 15,677,180 | $ 14,937,960 |
| Payroll taxes | 818,306 | 282,758 | 25,430 | 1,126,494 | 1,141,246 |
| Employee benefits | 2,265,842 | 922,447 | 33,316 | 3,221,605 | 2,648,356 |
| Contract/professional services | 673,368 | 30,673 | 52,400 | 756,441 | 873,534 |
| Supplies: | | | | | |
| Office | 95,167 | 25,930 | 949 | 122,046 | 144,024 |
| Medical/dental | 90,265 | – | – | 90,265 | 85,725 |
| Building and household | 180,766 | 6,212 | 2,767 | 189,745 | 178,940 |
| Client services: | | | | | |
| Rental assistance | 5,596,326 | – | – | 5,596,326 | 4,592,000 |
| Rental application fee | 1,090 | – | – | 1,090 | 611 |
| Security deposit assistance | 92,627 | – | – | 92,627 | 116,916 |
| Utility rebate | 112,363 | – | – | 112,363 | 75,621 |
| Emergency housing | 4,184 | – | – | 4,184 | 28,373 |
| Treatment and supportive services | 62,056 | 325 | – | 62,381 | 58,466 |
| Training and employment assistance | 7,937 | – | – | 7,937 | 4,441 |
| Supportive services assistance | 59,377 | – | 230 | 59,607 | 72,529 |
| Activities, supplies and other assistance | 53,722 | 850 | 55,367 | 109,939 | 97,185 |
| Food, meals and nutritional assistance | 256,857 | 1 | – | 256,858 | 269,280 |
| Rent: office space | 411,221 | – | – | 411,221 | 410,413 |
| Building: | | | | | |
| Maintenance and repairs | 499,529 | 80,721 | 647 | 580,897 | 593,900 |
| Utilities | 580,686 | 72,625 | 941 | 654,252 | 821,503 |
| Interest: | | | | | |
| Mortgage | 380,935 | 92,361 | 889 | 474,185 | 485,380 |
| Other | 1,232 | – | – | 1,232 | 10,181 |
| Conference and conventions | 66,209 | 11,897 | 3,766 | 81,872 | 70,271 |
| Professional services | 14,959 | 37,795 | – | 52,754 | 40,302 |
| Accounting and audit services | 2,654 | 80,647 | – | 83,301 | 74,310 |
| Legal fees | 4,955 | 126,842 | – | 131,797 | 97,670 |
| Insurance: | | | | | |
| Property and liability | 93,680 | 6,181 | 80 | 99,941 | 81,700 |
| Professional | 30,272 | 249 | – | 30,521 | 111,324 |
| Other | – | 94,565 | – | 94,565 | 304 |
| Vehicle and transportation expenses | 94,171 | – | – | 94,171 | 82,103 |
| Staff: | | | | | |
| Transportation | 114,153 | 5,224 | 12 | 119,389 | 123,420 |
| Education and training | 155,718 | 50,495 | – | 206,213 | 185,258 |
| Hiring and recruiting | 104,231 | 833 | – | 105,064 | 15,980 |
| Uniforms | 4,176 | – | – | 4,176 | 3,421 |

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**HARBOR HOMES, INC. AND AFFILIATES d/b/a HARBOR CARE**

STATEMENTS OF FUNCTIONAL EXPENSES – HARBOR HOMES, INC. (CONTINUED)

For the Year Ended June 30, 2024 With Summarized Comparative Information for the Year Ended June 30, 2023

| | Program Services | Management and General | Fundraising and Development | 2024 | 2023 |
|---|---|---|---|---|---|
| In-kind donation | $ – | $ – | $ 28,380 | $ 28,380 | $ 13,055 |
| Operations: | | | | | |
| Communication | 113,259 | 61,391 | 802 | 175,452 | 245,592 |
| Cable | 11,736 | 535 | 7 | 12,278 | 8,269 |
| Postage | 13,213 | 8,047 | 965 | 22,225 | 19,559 |
| Membership and subscriptions | 78,562 | 37,303 | 5,207 | 121,072 | 104,253 |
| Equipment lease and maintenance | 51,801 | 10,238 | 1,092 | 63,131 | 64,167 |
| Software licenses, maintenance and fees | 725,268 | 306,591 | 307 | 1,032,166 | 1,207,337 |
| Subrecipient and subcontracts | 5,602,773 | 25,670 | – | 5,628,443 | 4,731,555 |
| Property taxes | 56,413 | – | – | 56,413 | 37,571 |
| Direct program marketing and advertising | 35,945 | 1,203 | 1,389 | 38,537 | 50,369 |
| Marketing | 757 | 3,555 | 6,748 | 11,060 | 19,698 |
| Fundraising publications | 181 | 956 | 50,167 | 51,304 | 26,788 |
| Management and administrative fees | – | 12,518 | – | 12,518 | 13,906 |
| Service charges and fees | 43,145 | 4,371 | 2,585 | 50,101 | 43,225 |
| Fines and penalties | 143 | – | – | 143 | 206 |
| Staff and board expenses | 12,799 | 52,703 | 3,001 | 68,503 | 39,600 |
| Cost of goods sold | 1,673,746 | – | – | 1,673,746 | 1,316,989 |
| Allocation: | | | | | |
| Indirect charges | 487 | (487) | – | – | – |
| Total functional expense before depreciation and amortization expense | 32,412,596 | 6,718,416 | 627,099 | 39,758,111 | 36,474,786 |
| Depreciation and amortization expense | 780,378 | 349,638 | 506 | 1,130,522 | 1,112,450 |
| Total functional expenses | $ 33,192,974 | $ 7,068,054 | $ 627,605 | $ 40,888,633 | $ 37,587,236 |

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# Henry J. Och, PsyD, MBA

**Executive Summary**

25+ years of healthcare management experience in Federally Qualified Community Health Centers Experience working with and supporting under-served populations
Proven and nationally recognized public health leader
Strong background in healthcare expansion projects and project management
Experience with new service design and implementation
Experienced grant writer for federal, state and private programs

## Professional Experience

**President and Chief Executive Officer** 2022-Present
*Harbor Care* Nashua, NH

I lead the organization's strategic initiatives and community relations efforts. Harbor Care is one of the largest health and human services organizations in the state of New Hampshire. As CEO, I am responsible for setting the strategic direction and vision for the organization. In collaboration with the board of directors, I lead the management team in implementing objectives as outlined in Harbor Care's strategic plan. Key duties and accomplishments include:

- Led a team of experienced health and human services executives in the development of a transformational three-year strategic plan, which established a shared vision for success across all service lines
- Lead advocacy efforts with government officials across all levels, shaping public policy and fostering key relationships
- Established partnerships across the state of New Hampshire to work towards an effective end to military veteran homelessness across the state
- Partnered with the Chief of Philanthropy to lead donor engagement from cultivation through stewardship, contributing to nearly $1 million in philanthropic annual revenue
- Expanded FQHC operations with partnerships with the Nashua and Milford school districts
- Launched a new FQHC site within our 65-bed residential addiction treatment facility
- Maintained a positive and engaged workplace culture
- Maintained the financial health of the organization

**Chief Operations Officer** 2020-2022
*Harbor Care* Nashua, NH

I led the continued transformation of Harbor Care's service delivery model to provide integrated and innovative patient services across the state of New Hampshire. I oversaw the day-to-day operations of all service lines. This includes a Health Care for the Homeless Program with a 340B pharmacy, a residential addiction treatment facility, several group homes, housing, home health programs, and programs designed to provide care for Veterans in the state of New Hampshire. Key accomplishments and activities include:

- Designated as the COVID-19 Incident Commander for the organization, managing all facets of testing and vaccination efforts
- Implemented many systems to support the ongoing day-to-day operations of Harbor Care
- Developed a framework plan to end Chronic Homelessness in Nashua, which has resulted in housing over 200 households in two years

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- Implemented a structured "Annual Operations Plan" which coordinates all of Harbor Care's activities
- Re-established the dental program and mobile clinic within the FQHC
- Led the FQHC to achieve Patient Centered Medical Home (PCMH) recognition
- Led the FQHC to an HRSA Operational Site Visit with no findings
- Contributed to the organization's development efforts by engaging key donors and cultivating relationships
- Built and maintained collaborations and broad networks with local, regional, and state partners to advance Harbor Care's mission
- Project manager for the construction of a new activity annex to support previously homeless veterans
- I represented the organization at the local, state, and federal levels

**Chief Operations Officer/Chief Information Officer** 2013-2020
*Lowell Community Health Center* Lowell, MA

Directly supervised a wide array of clinical and administrative departments, including primary and specialty care, health information, information technology (IT), information systems, centralized call center, patient service center, and facilities management. I was responsible for developing and implementing strategic objectives that met the needs of our patients and aligned with organizational goals. I have represented the health center at the local, state and national levels.

- Designed Lowell CHC's operations management model, which the US Health Resources Services Administration recognized as a national best practice
- Launched a state-of-the-art eye care center with clinical and retail optical services in collaboration with the New England College of Optometry, which was part of a $26 million construction project
- Launched a new dental clinic comprised of 16 dental exam rooms, which was part of a $26 million construction project adding 65,000 square feet of clinic space to the health center
- Led the health center's US Health Resources Services Administration operational requirements readiness, which resulted in a perfect 19/19 site visit compliance score in 2017
- Led the organization's Joint Commission readiness efforts, which resulted in re-accreditation and Joint Commission Patient Centered Medical Home (PCMH) recognition in 2015
- Partnered with the Chief Medical Officer to expand services to include specialty care comprised of podiatry, neurology, and dermatology
- In partnership with Elements Care, supported the launch of a Program of All-inclusive Care for the Elderly (PACE) in the city of Lowell
- Directly involved in federal, state, and private grant development efforts, which brought Lowell CHC nearly $3 million in grant funding since 2009
- Led a $1 million construction project in collaboration with Lowell General Hospital, which resulted in onsite lab, ultrasound, mammography, and radiology services
- Participated in the implementation of the Wellforce Accountable Care Organization and supported the launch of the Lowell Behavioral Health Community Partners program
- Participated in donor cultivation and engagement in support of the health center's capital campaign and annual fund
- Coached, mentored, and led multidisciplinary personnel and teams to achieve multiple objectives within the health center's strategic plan
- Developed the organization's information technology strategic plan

**Chief Information Officer/Director of Operations** 2005-2020
*Lowell Community Health Center* Lowell, MA

Directed the strategic planning and implementation of enterprise systems in support of health center operations to improve cost effectiveness, service quality, and overall patient care. Responsible for all aspects of the

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organization's information technology infrastructure and information systems, health information and facilities management departments. Designated project manager for many cross functional projects.

- Project manager for the organization's $42 million construction project and expansion effort which included consolidation of most existing sites as well as the addition of a 340B pharmacy program
- Project manager for a $1 million clinic expansion initiative to support Lowell CHC's Metta Health Center
- Project manager for the Centers for Medicare & Medicaid Services "Meaningful Use" project which has generated nearly $1 million in incentive payments
- Collaborated with the Chief of Quality and other clinical leaders to pursue and obtain the National Committee for Quality Assurance's PCMH Level III recognition
- Successfully led the organization's electronic health record implementation project
- Implemented effective patient flow improvements such as a centralized patient call center, streamlined medical record management processes and patient registration processes
- Member of the Massachusetts eHealth Institute's Legal and Privacy Workgroup which supported the development of the Commonwealth of Massachusetts' statewide health information exchange (Mass HIway)
- Designated as the organization's HIPAA privacy officer, information security officer and compliance officer

**Adjunct Professor** 2010-2014
*University of Massachusetts* Lowell, MA

Provide classroom instruction for graduate students in the Health Informatics and Health Management programs within the University of Massachusetts' College of Health Sciences.

- Developed and instructed the "Project Management in Healthcare" graduate course
- Developed and instructed the "Electronic Health Record (EHR) Systems" graduate course
- Worked with faculty staff and a medical record software vendor to provide a hosted EHR to the University for instructional purposes

**Director of Information Technology** 2003-2005
**Information Technology Coordinator** 1999-2003
*Lowell Community Health Center* Lowell, MA

Responsible for the execution of all short- and long-term IT strategies. Managed all facets of day-to-day operations for the Information Systems and Information Technology departments.

- Effective project manager for many successful IT projects, such as the migration to a new practice management system, development of various web-based tracking applications, and numerous systems platform upgrades and migrations
- Trained and managed a qualified team of IT specialists
- Authored and implemented all current policies and procedures relevant to information technology and information security
- Led the organization's HIPAA Privacy and Security rule compliance efforts

**Material Testing Laboratory Coordinator** 1997-1999
Joan Automotive Industries / Joan Fabrics Lowell, MA

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## Education

**William James College** Completed 2025
Doctorate in Leadership Psychology (PsyD)

**The University of Massachusetts at Lowell** Completed 2021
*Master's in Business Administration, concentration in Healthcare Management*

**Harvard University** Completed 2006
*Master's in Liberal Arts in extension studies, concentration in Information Management Systems*

**The University of Massachusetts at Lowell** Completed 2000
*Bachelor of Science in Business Administration, concentration in Management Information Systems*

## Certifications and Awards

Project Management Professional (PMP) - 2010
Certified Information Systems Security Professional (CISSP) – 2004
Milken Institute School of Public Health at George Washington University's Emerging Leader Award - 2015
Massachusetts League of Community Health Centers Employee of the Year Award - 2015

## Professional Associations, Board and Volunteer Experience

- Board Member – City of Nashua Board of Health, Nashua NH
- Board Member – The Boys and Girls Club of Greater Lowell, MA
- Board Member – The Bi-State Primary Care Association
- Member - American Public Health Association
- Member - American College of Healthcare Executives
- Member - International Information System Security Certification Consortium
- Member - Project Management Institute
- Member - Association of Latino Professionals for America
- Past Board Member – Family Services of the Merrimack Valley, Lawrence, MA
- Past Board Member – ACT Lawrence, a community development corporation, Lawrence, MA
- Past Board Member - Massachusetts Region 3 Health and Medical Coordinating Coalition Governing Board (Ambulatory Care Lead)
- Past Board Member - Fortaleza Advocacy group - working on bridging the academic achievement gap for Latino youth in the Lowell Public School system
- Past Lead - Coach for Lowell CHC's staff running group

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**Military Experience**

Commissioned Infantry officer in the US Army Reserves with a current rank of Lieutenant Colonel. I am currently an instructor at the US Army Command and General Staff College. In my previous role with the Massachusetts Army National Guard, I was a member of several response teams that provided support to citizens of the Commonwealth during six emergency situations.

Overseas Military Deployments:

*Operations Officer, ISAF Headquarters, Afghanistan* 2014

- Awarded the Defense Meritorious Service Medal for contributions to the transition of combat operations from NATO coalition forces to Afghan security forces
- Awarded the Slovakian Minister of Defense Medal for support efforts to the Slovakian Military

*Infantry Platoon Leader, 182nd Infantry Regiment, Kosovo* 2006-2007

- Awarded the Army Commendation Medal for joint human trafficking interdiction operations with the Kosovo Police Services
- Awarded the German Armed Forces Schützenschnur (Silver) Badge

**Other Skills**

Native language proficiency in written and spoken Spanish

[References available upon request]

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-08)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Mid-State Health Center | | 1.4. Grantee Address<br>101 Boulder Point Drive, Suite 1, Plymouth, NH, 03264 | |
| 1.5 Grantee Phone #<br>603-536-4000 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$228,735 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>DocuSigned by:<br>Robert MacLeod<br>9CA66BE8085A490...<br>9/18/2026 | | 1.12. Name & Title of Grantee Signor 1<br>Robert MacLeod CEO | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13. State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox<br>ED9D05B04C63442...<br>9/18/2026 | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br><br>By: DocuSigned by: Robyn Guarino 748734844941460... Assistant Attorney General, On: 9/18/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Grantee Initials DS RJM

Date 9/18/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Grantee Initials DS RJM

Date 9/18/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials DS RJM

Date 9/18/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in Bristol, Lincoln and Plymouth, New Hampshire.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 2: Expand access to appropriate treatment for opioid use disorder, including residential care and access to methadone in underserved areas of the state.

1.6. The Grantee must expand its RISE Recovery Services, co-located within the Grantee's health center walk-in care clinic in Plymouth, to the communities described in Section 1.2. The Grantee must ensure RISE Recovery Services offers the following integrated primary care and behavioral health services, including, but not limited to:

1.6.1. Intensive Outpatient Programming (IOP).

1.6.2. Medication-Assisted Treatment.

1.6.3. Behavioral health counseling.

1.6.4. Relapse prevention.

1.6.5. Peer recovery support.

1.6.6. Case management.

1.6.7. Transportation assistance.

1.7. The Grantee must provide sufficient qualified personnel on an ongoing basis, at a full-time equivalent allocation, as approved by the Department, to conduct the expansion activities as described above, which must include, at a minimum:

1.7.1. Licensed recovery clinician to provide comprehensive clinical services including individual and group counseling and IOP services as well as provide supervision to counseling staff.

1.8. The Grantee must collaborate with the following partners to support the expansion of RISE Recovery Services, including, but not limited to:

1.8.1. Archways.

1.8.2. Speare Memorial Hospital, and other local healthcare providers.

1.8.3. Community-based recovery organizations.

1.8.4. Whole Village Family Resource Center.

1.8.5. Public safety providers.

1.8.6. Plymouth – Area Rural Opiate Training (PAROT) collaboration through the University System of New Hampshire, and other regional coalitions.

1.8.7. Lakes Region Mental Health Center.

1.8.8. Doorways.

1.9. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.10. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.11. Reporting

1.11.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.11.1.1. The name, mailing address, and physical address of the Grantee;

1.11.1.2. The time period covered by the report;

1.11.1.3. The date the report was prepared;

1.11.1.4. A detailed account of funding spent on approved uses;

1.11.1.5. The number of individuals served;

1.11.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.11.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.11.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.12. Additional Requirements

1.12.1. Background Checks

1.12.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.12.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.12.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.12.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.12.2. Confidential Data

1.12.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.12.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the

Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.12.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.12.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.12.2.4.1. How PII is gathered and stored;

1.12.2.4.2. Who will have access to PII;

1.12.2.4.3. How PII will be used in the system;

1.12.2.4.4. How individual consent will be achieved and revoked; and

1.12.2.4.5. Privacy practices.

1.12.2.5. The Department may conduct follow-up PIAs in the event of:

1.12.2.5.1. Significant process changes; and/or

1.12.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996.

2.2. The Grantee must manage all confidential data related to this Agreement in

accordance with the terms of Exhibit D, DHHS Information Security Requirements.

**3. Additional Terms**

**3.1. Impacts Resulting from Court Orders or Legislative Changes**

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

**3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services**

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

**3.3. Credits and Copyright Ownership**

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.”

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**3.4. Operation of Facilities: Compliance with Laws and Regulations**

3.4.1. In the operation of any facilities for providing services, the Grantee must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the Grantee with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Grantee will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Grantee hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

**4. Records**

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.1.4. Medical records on each patient/recipient of services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred, net third party revenue received, in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee must seek payment for services in the following order:
   4.1. First, if applicable, the Grantee shall charge the client's private insurance.
   4.2. Second, if applicable, the Grantee shall charge Medicare.
   4.3. Third, the Grantee shall charge Medicaid enrolled individuals, as follows:
      4.3.1. Medicaid Care Management: If enrolled with a Managed Care Organization (MCO), the Grantee shall be paid in accordance with its contract with the MCO.
      4.3.2. Medicaid Fee for Service: The Grantee shall bill Medicaid for services on the Fee for Service (FFS) schedule.
   4.4. Fourth, the Grantee shall charge the client in accordance with the Grantee's Sliding Fee Scale Program.
   4.5. Lastly, if any portion of the amount specified in the Grantee's Sliding Fee Scale remains unpaid, charge the Department for the unpaid balance.
5. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   5.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   5.3. Identifies and requests payment for allowable costs incurred in the previous month.
   5.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited

to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable, and remittance advice upon request.

5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.

5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

6. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

7. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

8. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

9.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

9.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

9.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part

200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

9.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

9.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget

| New Hampshire Department of Health and Human Services | | | | |
|---|---|---|---|---|
| **Contractor Name:** | *Mid-State Health Center* | | | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | | | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | | | |
| **Indirect Cost Rate (if applicable)** | 15.00% | | | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Contractor Share/ Match** | **Program Cost - Funded by DHHS - SFY 28** | **Program Cost - Contractor Share/ Match** |
| 1. Salary & Wages | $75,000 | $48,000 | $78,000 | $50,000 |
| 2. Fringe Benefits | $22,500 | $14,100 | $23,400 | $15,000 |
| 3. Consultants | $0 | $0 | $0 | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 | $0 | $0 |
| 5.(a) Supplies - Educational | $0 | $0 | $0 | $0 |
| 5.(b) Supplies - Lab | $0 | $0 | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 | $0 | $0 |
| 5.(e) Supplies - Office | $0 | $0 | $0 | $0 |
| 6. Travel | $0 | $0 | $0 | $0 |
| 7. Software | $0 | $0 | $0 | $0 |
| 8. (a) Other - Marketing/Communications | $0 | $0 | $0 | $0 |
| 8. (b) Other - Education and Training | $0 | $0 | $0 | $0 |
| 8. (c) Other - Other (specify below) | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 | $0 | $0 |
| Total Direct Costs | $97,500 | $62,100 | $101,400 | $65,000 |
| Total Indirect Costs | $14,625 | $9,315 | $15,210 | $9,750 |
| ***Subtotals*** | $112,125 | $71,415 | $116,610 | $74,750 |
| | | **TOTAL** | **$228,735** | |

Contractor Initials: DS RJM

Date: 9/18/2026

Docusign Envelope ID: 49751477-28A1-8AA0-8312-B60B95F16C03



# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

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2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that MID-STATE HEALTH CENTER is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 09, 1998. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **285492**
Certificate Number: **0007904003**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 9th day of April A.D. 2026.

David M. Scanlan
Secretary of State

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# CERTIFICATE OF AUTHORITY

I, Peter Laufenberg, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Mid-State Health Center.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on August 27 ,2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That Robert MacLeod, (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Mid-State Health Center to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 8/27/26

Signature of Elected Officer
Name: Peter Laufenberg
Title: Board of Directors President

# CERTIFICATE OF LIABILITY INSURANCE

**Date:** 10/01/26

**Administrator:**
New England Special Risks, Inc.
19 Oyster Way
Mashpee, Ma. 02649
Phone: (508) 561-6111

This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policies below.

**INSURERS AFFORDING COVERAGE**

| | |
|---|---|
| Insurer A: | Medical Protective Insurance Co. |
| Insurer B: | Atlantic Charter Insurance Co. |
| Insurer C: | |
| Insurer D: | |
| Insurer E: | |

**Insured:**
Mid-State Health Center
101 Boulder Point Dr.- Suite 1
Plymouth, NH. 03264

## Coverages

The policies of insurance listed below have been issued to the insured named above for the policy period indicated. Notwithstanding any requirement, term or condition of any contract or other document with respect to which the certificate may be issued or may pertain, the insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies, aggregate limits shown may have been reduced by paid claims.

| INS. LTR. | TYPE OF INSURANCE | POLICY NUMBER | Policy Effective Date | Policy Expiration Date | LIMITS | | |
|---|---|---|---|---|---|---|---|
| A | **General Liability**<br>☑ Commercial General Liability<br>☐ Claims Made ☑ Occurrence<br>☐<br>☐<br>General Aggregate Limit Applies Per:<br>☑ Policy ☐ Project ☐ Loc | HN 030313 | 10/1/2026 | 10/1/2027 | Each Occurrence | $ | 1,000,000 |
| | | | | | Fire Damage (Any one fire) | $ | 50,000 |
| | | | | | Med Exp (Any one person) | $ | 5,000 |
| | | | | | Personal & Adv Injury | $ | 1,000,000 |
| | | | | | General Aggregate | $ | 3,000,000 |
| | | | | | Products - Comp/Op Agg | $ | 1,000,000 |
| | **Automobile Liability**<br>☐ Any Auto<br>☐ All Owned Autos<br>☐ Scheduled Autos<br>☐ Hired Autos<br>☐ _____ | | | | Combined Single Limit (Each accident) | $ | |
| | | | | | Bodily Injury (Per person) | $ | |
| | | | | | Bodily Injury (Per accident) | $ | |
| | | | | | Property Damage (Per accident) | $ | |
| | **Garage Liability**<br>☐ Any Auto<br>☐ | | | | Auto Only - Ea. Accident | $ | |
| | | | | | Other Than Auto Only: Ea. Acc | $ | |
| | | | | | Other Than Auto Only: Agg | $ | |
| | **Excess Liability**<br>☐ Occurrence ☐ Claims Made<br>☐ Deductible<br>☐ Retention $ | | | | Each Occurrence | $ | |
| | | | | | Aggregate | $ | |
| | | | | | | $ | |
| | | | | | | $ | |
| | | | | | | $ | |
| B | **Workers Compensation and Employers' Liability** | WCA-00596000 | 10/1/2026 | 10/1/2027 | ☑ Statutory Limits ☐ Other | | |
| | | | | | E.L. Each Accident | $ | 500,000 |
| | | | | | E.L. Disease-Ea. Employee | $ | 500,000 |
| | | | | | E.L. Disease - Policy Limit | $ | 500,000 |
| A | **Healthcare Professional Liability** | HN 030313 | 10/1/2026 | 10/1/2027 | Per Incident-$1,000,000<br>Aggregate-$3,000,000 | | |

**Description of operations/vehicles/exclusions added by endorsement/special provision**

**Evidence of Current Insurance for the Insured.**

**Certificate Holder**

State of New Hampshire
Department of Health and Human Services
129 Pleasant St.
Concord, NH. 03301

Should any of the above policies be canceled before the expiration date thereof, the issuing insurer will endeavor to mail 10 days written notice to the certificate holder named to the left, but failure to do so shall impose no obligation or liability of any kind upon the insurer, its agents or representatives.

**Authorized Representative**

Emmanuel Pilakis

# NONPROFIT COVER SHEET

**A. Entity Name: Mid-State Health Center**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Bill Sweeney, Chief Operating Officer, bsweeney@midstatehealth.org

**Person responsible for Accuracy and Completeness of information provided:**

Name: Robert MacLeod Title: Chief Executive Officer

Signature: CEO

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Peter Laufenberg (President)** | The Ivy League Advisory Group |
| **Lindsey Stepp (Vice President)** | NH Department of Revenue Administration |
| **Patti Biederman (Secretary)** | |
| **Lee Freeman (Treasurer)** | |
| **Chelsea Solomon** | |
| **Benoit Lamontagne** | NH Division of Economic Development |
| **Erica Haase** | Littleton Police Department |
| **Scott Weden** | Town of Holderness |
| **Joseph Monti** | |
| **Brad McCoil** | Owl's Nest Resort |
| **Jess Dutille** | Plymouth State University |
| **Jeff McIver** | The Mountain Club on Loon |
| **Todd Bickford** | Glencliff Home |
| **John Scheinman** | |
| **Mike Jennings** | New Hampshire Electric Co |

**D. List Key Personnel** (Resumes must be available upon request to the person(s) listed in section B or may be attached)**:**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Robert MacLeod** | Chief Executive Officer | $282,000 | $0 |
| **Bill Sweeney** | Chief Operating Officer | $184,995 | $0 |
| **Lisa Dupuis** | Chief Financial Officer | $175,000 | $0 |
| **David Fagan** | Chief Medical Officer | $350,000 | $0 |
| | | | |
| | | | |
| | | | |

| | | | |
|---|---|---|---|
| | | | |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 6073 | Mid-State Health Center | 101 Boulder Point Road, Suite 1 | Plymouth | NH | 03264 | G | 11/15/2026 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

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midstatehealth.org

The mission of Mid-State Health Center is to provide sound primary care to all, regardless of the ability to pay.

**Mailing Address:**
101 Boulder Point Dr., Ste 1,
Plymouth, NH 03264

**Phone:** 603-536-4000

**Fax:** 603-536-4001

Locations in Plymouth, Bristol, Lincoln, and Littleton, New Hampshire

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# MID-STATE HEALTH CENTER AND SUBSIDIARY

## Consolidated Financial Statements

As of and for the Years Ended
June 30, 2024 and 2023

## Supplemental Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

**and**

**Independent Auditors' Report**

MID-STATE
HEALTH CENTER

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# MID-STATE HEALTH CENTER AND SUBSIDAIRY

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# Independent Auditors' Report

To the Board of Trustees of
Mid-State Health Center and Subsidiary:

**Report on the Audit of the Consolidated Financial Statements**

**Opinion**

We have audited the consolidated financial statements of Mid-State Health Center and Subsidiary, which comprise the consolidated statements of financial position as of June 30, 2024 and 2023, and the related consolidated statements of operations and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Mid-State Health Center and Subsidiary as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mid-State Health Center and Subsidiary and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mid-State Health Center and Subsidiary's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



TSS Financial Partners, LLP ◆ 19 Morgan Drive ◆ Lebanon, NH 03766 ◆ Ph. 603-653-0044 ◆ Fax 603-653-0209

www.tss-advisors.com

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**Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mid-State Health Center and Subsidiary's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mid-State Health Center and Subsidiary's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating information and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

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**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2024 on our consideration of Mid-State Health Center and Subsidiary's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mid-State Health Center and Subsidiary's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mid-State Health Center and Subsidiary's internal control over financial reporting and compliance.

TSS Financial Partners, LLP

Lebanon, New Hampshire
November 14, 2024

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# MID-STATE HEALTH CENTER AND SUBSIDIARY

## Consolidated Statements of Financial Position

As of June 30, 2024 and 2023

| | 2024 | 2023 |
|---|---|---|
| **Assets** | | |
| Current assets: | | |
| Cash and cash equivalents | $ 2,921,046 | $ 3,087,135 |
| Restricted cash | 144,744 | 118,618 |
| Patient services receivable | 2,985,185 | 1,546,815 |
| Government grants receivable | 606,541 | 299,125 |
| Contract and other receivables | 529,936 | 3,078,552 |
| Promises to give | 50,000 | 350,000 |
| Prepaid expenses and other current assets | 177,158 | 217,119 |
| Total current assets | 7,414,610 | 8,697,364 |
| Long-term assets: | | |
| Promises to give | 150,000 | - |
| Property and equipment, net | 12,565,010 | 11,828,250 |
| Right-of-use assets | 439,347 | 389,090 |
| Other assets | 60,632 | 42,424 |
| Total long-term assets | 13,214,989 | 12,259,764 |
| Total assets | $ 20,629,599 | $ 20,957,128 |
| **Liabilities and net assets** | | |
| Current liabilities: | | |
| Accounts payable | $ 799,937 | $ 738,404 |
| Construction payable | 311,688 | 178,515 |
| Accrued expenses and other current liabilities | 1,399,343 | 1,215,914 |
| Current portion of long-term debt | 331,976 | 323,802 |
| Current portion of right-of-use obligations | 229,333 | 147,758 |
| Total current liabilities | 3,072,277 | 2,604,393 |
| Long-term liabilities: | | |
| Lease deposits | - | 7,700 |
| Long-term debt, less current portion | 7,005,409 | 7,332,876 |
| Right-of-use obligations, less current portion | 218,474 | 247,323 |
| Total long-term liabilities | 7,223,883 | 7,587,899 |
| Total liabilities | 10,296,160 | 10,192,292 |
| Net assets: | | |
| Without donor restrictions | 10,133,439 | 10,764,836 |
| With donor restrictions | 200,000 | - |
| Total net assets | 10,333,439 | 10,764,836 |
| Total liabilities and net assets | $ 20,629,599 | $ 20,957,128 |

The accompanying notes to financial statements are an integral part of these statements.

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# MID-STATE HEALTH CENTER AND SUBSIDIARY

## Consolidated Statements of Operations and Changes in Net Assets

For the Years Ended June 30, 2024 and 2023

| | 2024 | 2023 |
|---|---|---|
| **Operating revenues and other support without donor restrictions** | | |
| Net patient services revenue | $ 12,672,480 | $ 9,522,890 |
| Contract revenue | 2,765,606 | 2,769,654 |
| Other operating revenue | 1,786,089 | 946,846 |
| Government grants | 4,073,390 | 5,335,011 |
| Contributions | 147,938 | 166,520 |
| Net assets released from restrictions for operations | - | 20,000 |
| Total operating revenues and other support without donor restrictions | 21,445,503 | 18,760,921 |
| **Operating expenses** | | |
| Salaries and wages | 12,049,814 | 10,128,890 |
| Employee benefits | 2,900,755 | 2,499,289 |
| Insurance | 130,936 | 93,225 |
| Professional fees | 1,919,965 | 1,801,879 |
| Supplies and expenses | 4,458,270 | 3,338,766 |
| Depreciation and amortization | 584,739 | 480,624 |
| Interest expense | 272,421 | 241,160 |
| Total operating expenses | 22,316,900 | 18,583,833 |
| Operating income (loss) | (871,397) | 177,088 |
| **Nonoperating income** | | |
| Employee retention credits, including interest | - | 2,454,610 |
| Employee retention credit professional fees | - | (228,821) |
| Contributions for capital acquisitions | 240,000 | 435,663 |
| Net assets released from donor restrictions for capital acquisitions | - | 981,241 |
| Total nonoperating income | 240,000 | 3,642,693 |
| Increase (decrease) in net assets without donor restrictions | (631,397) | 3,819,781 |
| **Changes in net assets with donor restrictions** | | |
| Contributions | 200,000 | - |
| Net assets released from donor restrictions | - | (1,001,241) |
| Increase in net asset with donor restrictions | 200,000 | (1,001,241) |
| Increase (decrease) in net assets | (431,397) | 2,818,540 |
| **Net assets, beginning of year** | 10,764,836 | 7,946,296 |
| **Net assets, end of year** | $ 10,333,439 | $ 10,764,836 |

The accompanying notes to financial statements are an integral part of these statements.

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# MID-STATE HEALTH CENTER AND SUBSIDIARY

**Consolidated Statement of Functional Expenses**

For the Year Ended June 30, 2024

| | Program Services | | | | | | | Supporting Services | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Medical | Dental | Behavioral Health | Emergency Prep. | Montessori Center | Phys., Occup. Therapy, Chiro | Total Program Service | Admin and General | Fundraising | Total Expenses |
| Salaries and wages | $ 7,028,856 | $ 1,203,743 | $ 985,413 | $ 73,827 | $ 645,992 | $ 972,831 | $ 10,910,662 | $ 1,078,140 | $ 61,012 | $ 12,049,814 |
| Employee benefits | 1,508,143 | 332,854 | 323,576 | 20,512 | 190,903 | 270,810 | 2,646,798 | 240,796 | 13,161 | 2,900,755 |
| Insurance | 87,761 | 2,998 | 3,285 | 2,283 | 3,702 | 6,114 | 106,143 | 24,793 | - | 130,936 |
| Professional fees | 620,972 | 45,547 | 46,400 | 357,837 | 8,339 | 89,242 | 1,168,337 | 751,628 | - | 1,919,965 |
| Supplies and expenses | 3,026,322 | 382,981 | 110,983 | 16,662 | 68,752 | 317,489 | 3,923,189 | 525,804 | 9,277 | 4,458,270 |
| Depreciation and amortization | 451,453 | 39,867 | 46,228 | 11,603 | 13,499 | - | 562,650 | 22,089 | - | 584,739 |
| Interest expense | 227,667 | 10,841 | 20,833 | - | - | - | 259,341 | 13,080 | - | 272,421 |
| Total expenses | $ 12,951,174 | $ 2,018,831 | $ 1,536,718 | $ 482,724 | $ 931,187 | 1,656,486 | $ 19,577,120 | $ 2,656,330 | $ 83,450 | $ 22,316,900 |

The accompanying notes to financial statements are an integral part of these statements

Docusign Envelope ID: 7D55CC01-F753-4FD1-92A1-49DE5AB9AEEA

# MID-STATE HEALTH CENTER AND SUBSIDIARY

**Consolidated Statement of Functional Expenses**

For the Year Ended June 30, 2023

| | Program Services | | | | | | | Supporting Services | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Medical | Dental | Behavioral Health | Emergency Prep. | Montessori Center | Phys. and Occup. Therapy | Total Program Service | Admin and General | Fundraising | Total Expenses |
| Salaries and wages | $ 5,611,751 | $ 1,001,916 | $ 1,044,343 | $ 71,572 | $ 464,869 | $ 495,314 | $ 8,689,765 | $ 1,379,022 | $ 60,103 | $ 10,128,890 |
| Employee benefits | 1,390,539 | 270,270 | 390,335 | 18,111 | 116,698 | 133,349 | 2,319,302 | 167,750 | 12,237 | 2,499,289 |
| Insurance | 62,977 | 1,285 | 4,481 | 2,993 | 2,696 | - | 74,432 | 18,793 | - | 93,225 |
| Professional fees | 758,916 | 64,195 | 164,523 | 243,391 | 3,750 | 66,363 | 1,650,008 | 611,880 | - | 1,801,879 |
| Supplies and expenses | 2,364,728 | 173,949 | 102,533 | 48,038 | 100,503 | 145,461 | 2,935,212 | 399,554 | 4,000 | 3,338,766 |
| Depreciation and amortization | 394,241 | 27,462 | 26,567 | 6,724 | 7,435 | - | 462,429 | 18,195 | - | 480,624 |
| Interest expense | 202,800 | 9,835 | 18,323 | - | - | - | 230,958 | 10,202 | - | 241,160 |
| Total expenses | $ 10,785,952 | $ 1,548,912 | $ 1,751,105 | $ 390,829 | $ 695,951 | $ 840,487 | $ 16,362,106 | $ 2,605,396 | $ 76,340 | $ 18,583,833 |

The accompanying notes to financial statements are an integral part of these statements

Docusign Envelope ID: 7D55CC01-F753-4FD1-92A1-49DE5AB9AEEA

# MID-STATE HEALTH CENTER AND SUBSIDIARY

## Consolidated Statements of Cash Flows

For the Years Ended June 30, 2024 and 2023

| | 2024 | 2023 |
|---|---|---|
| **Cash flows from operating activities** | | |
| Increase (decrease) in net assets | $ (431,397) | $ 2,818,540 |
| Adjustments to reconcile increase in net assets to net cash provided by operating activities | | |
| Depreciation and amortization | 584,739 | 480,624 |
| Amortization of right-of-use assets | 206,329 | 64,183 |
| Contributions for capital acquisitions | (240,000) | (85,663) |
| Amortization reflected as interest | 4,038 | 8,225 |
| (Increase) decrease in the following assets: | | |
| Patient services receivable | (1,438,370) | 349,294 |
| Government grants receivable | (307,416) | (119,386) |
| Promises to give | 150,000 | (330,000) |
| Other receivables | 2,548,616 | (2,091,077) |
| Prepaid expenses and other current assets | 39,961 | (42,316) |
| Increase (decrease) in the following liabilities: | | |
| Accounts payable | 61,533 | 276,859 |
| Accrued expenses and other current liabilities | 183,429 | 127,557 |
| Refundable advance | - | (481,194) |
| Lease deposits | (7,700) | - |
| Right-of-use obligation - operating leases | (156,235) | (55,936) |
| Net cash provided by operating activities | 1,179,319 | 919,710 |
| **Cash flows from investing activities** | | |
| Purchases of property and equipment | (1,188,326) | (2,189,058) |
| Net cash used in investing activities | (1,188,326) | (2,189,058) |
| **Cash flows from financing activities** | | |
| Contributions for capital acquisitions | 240,000 | 85,663 |
| Proceeds on long-term debt | - | 1,862,653 |
| Payments on long-term debt | (313,316) | (523,113) |
| Payments on right of use obligation - finance leases | (47,625) | (2,256) |
| Net cash provided by (used in) financing activities | (130,956) | 1,422,947 |
| Net increase (decrease) in cash, cash equivalents and restricted cash | (139,963) | 153,599 |
| **Cash, cash equivalents and restricted cash, beginning of year** | 3,205,753 | 3,052,154 |
| **Cash, cash equivalents and restricted cash, end of year** | $ 3,065,790 | $ 3,205,753 |

The accompanying notes to financial statements are an integral part of these statements.

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# MID-STATE HEALTH CENTER AND SUBSIDIARY
## Consolidated Statements of Cash Flows (continued)
For the Years Ended June 30, 2024 and 2023

Cash, cash equivalents and restricted cash consisted of the following as of June 30:

| | 2024 | 2023 |
|---|---|---|
| Cash and cash equivalents | $ 2,921,046 | $ 3,087,135 |
| Restricted cash | 144,744 | 118,618 |
| | $ 3,065,790 | $ 3,205,753 |

**Supplemental Disclosures of Cash Flow Information**

| | 2024 | 2023 |
|---|---|---|
| Cash payments for: | | |
| Interest | $ 268,383 | $ 232,935 |

**Supplemental Disclosures of Non-Cash Information**

| | 2024 | 2023 |
|---|---|---|
| Total purchases of property and equipment | $ 1,321,499 | $ 1,796,099 |
| Change in construction payables | (133,173) | 423,568 |
| Amount purchased through the issuance of long-term debt | - | (30,609) |
| Cash purchases of property and equipment | $ 1,188,326 | $ 2,189,058 |

| | 2024 | 2023 |
|---|---|---|
| Total repayments of long-term debt | $ 313,316 | $ 2,483,627 |
| Refinanced with long-term debt | - | (1,960,514) |
| Cash payments on long-term debt | $ 313,316 | $ 523,113 |

The accompanying notes to financial statements are an integral part of these statements

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## 1. The Organization and Summary of Significant Accounting Policies:

Organization

Mid-State Health Center ("MSHC") is a Federally Qualified Health Center (FQHC) which provides health care to a large number of Medicare, Medicaid, and charity care patients on an outpatient basis. MSHC maintains facilities in Plymouth and Bristol, New Hampshire.

The consolidated financial statements include the accounts of Mid-State Community Development Corporation (MSCDC), collectively, "the Organization." Effective September 23, 2010, the Organization was transferred a sole member interest in MSCDC, which owns the 19,500 square foot operating facility that was developed to house the Organization, providing medical services to the underserved community in the Plymouth, New Hampshire region.

. Use of Estimates

The Organization uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

Basis of Statement Presentation

The consolidated financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The consolidated financial statements have been prepared consistent with the American Institute of Certified Public Accountants *Audit and Accounting Guide, Health Care Organizations* (Audit Guide). All significant intercompany transactions between MSHC and MSCDC have been eliminated in consolidation.

Classes of Net Assets

The Organization reports information regarding its consolidated financial position and operations to two classes of net assets; net assets without donor restrictions and net assets with donor restrictions, based on the existence or absence of donor-imposed restrictions.

Net Assets Without Donor Restrictions - Include net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions - Include net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time - such as promises to give - or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. When an implied time restriction ends or purpose restriction is satisfied, net assets with door restriction are reclassified to net assets without donor restriction and are reported on the consolidated statements of operations as net assets released from donor restrictions. The Organization has elected the "simultaneous release" accounting policy option, such that, conditional contributions received whose condition lapses simultaneously with the expiration of donor-imposed use restrictions are reported in net assets without donor restrictions. Additionally, unconditional contributions received and who donor-imposed use restriction is satisfied within the same period are reported in net assets without door restriction.

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## 1. The Organization and Summary of Significant Accounting Policies (continued):

Cash and Cash Equivalents

Cash and cash equivalents are defined as cash and short-term investments with an original maturity of three months or less from the date of purchase.

Cash in Excess of FDIC-Insured Limits

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. Accounts are generally guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The Organization has not experienced any losses in such accounts.

Patient Services Receivable

Patient services receivable result from the health care services provided by the Organization. Patient services receivable are recorded at net realizable value at the transaction price based on standard charges for services provided, reduced by both implicit and explicit price adjustments provided to third-party payors. Sliding fee scale, explicit price concession, is offered to uninsured patients if they are eligible in accordance with the Organization's policies, or implicit price concessions if collection is not expected to be collected on the patient portion, and/or implicit price concessions provided to uninsured or underinsured patients, and do not bear interest. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient revenues in the period of the change.

Property and Equipment

Property and equipment acquisitions are recorded at cost. Property and equipment donated for Organization operations are recorded at fair value at the date of receipt. Expenditures for repairs and maintenance are expensed when incurred and betterments are capitalized.

Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method. Equipment under capital leases is amortized on the straight-line method over the life of the capital lease. Such amortization is included in depreciation and amortization in the financial statements.

Estimated useful lives are as follows:

| | YEARS |
|---|---|
| Buildings | 5 - 40 |
| Leasehold improvements | 5 |
| Equipment | 3 - 7 |
| Furniture and fixtures | 5 - 15 |
| Capital leases | 3 - 15 |

The Organization reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. In cases where undiscounted expected future cash flows are less than carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of assets. The factors considered by management in performing this assessment include current operating results, trends, and prospects, as well as the effects of obsolescence, demand, competition, and other economic factors.

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## 1. The Organization and Summary of Significant Accounting Policies (continued):

Net Patient Services Revenue

Net patient services revenue is recognized at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Organization bills the patients and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied at a point in time are recognized when services are provided, and the Organization does not believe it is required to provide additional services to the patient. The Organization determines the transaction price based on standard charges for services provided, reduced by contractual adjustments provided to third-party payors. Sliding fee scale is offered to uninsured patients if they are eligible in accordance with the Organization's policy. The Organization determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies and historical experience. The Organization determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

The Organization applies the following practical expedients provided in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606, *Revenue from Contracts with Customers*, to its contracts with patients:

(i) The Organization applies the portfolio approach as a practical expedient allowed under ASC Subtopic 606-10-10-4 to account for most of its patient contracts as a collective group rather than on an individual basis. The Organization does not expect the impact to the consolidated financial statements, when applying the revenue recognition guidance for patient services revenue, to differ materially using the portfolio approach rather than if applied at an individual contract level.

(ii) The Organization has elected the practical expedient allowed under ASC Subtopic 606-10-32-18 to not adjust the transaction price for the effects of a significant financing component, as payment is expected to be received from patients and third-party payors within one year from the date the patient receives services.

Charity Care

The Organization provides care to patients who meet certain criteria under its charity care policy with minimal charge or at amounts less than its established rates. Because the Organization does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue or included in patient services receivable.

Determination of eligibility for charity care is granted on a sliding fee basis. Patients with family income less than 100% of the Community Services Administration Income Poverty Guidelines shall only be responsible for a nominal fee assessed by the Organization and not the balance of their account for services received. Those with family income at least equal to 101%, but not exceeding 125% of the Federal Poverty Guidelines, receive a 65% discount. Those with family income at least equal to 126%, but not exceeding 150% of the guidelines, receive a 55% discount. Those with family income at least equal to 151%, but not exceeding 200% of the guidelines, receive a 45% discount.

The Organization maintains records to identify and monitor the level of charity care they provide. These records include the amount of charges foregone for services and supplies furnished under their charity care policies. The total cost estimate is based on an overall cost-to-charge ratio applied against gross charity care charges. The net cost of charity care provided was approximately $158,000 and $127,000 for the years ended June 30, 2024 and 2023, respectively.

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## 1. The Organization and Summary of Significant Accounting Policies (continued):

Government Grant Revenue

Government grants, consisting of federal, state, and local grants, are primarily considered to be conditional contribution transactions, the majority of which are cost-reimbursement grants. The Organization has elected the "simultaneous release" accounting policy option, such that, conditional contributions received whose condition lapses simultaneously with the expiration of donor-imposed use restrictions are reported in net assets without donor restrictions. The Organization's costs incurred under its government grants are subject to audit by government agencies. Management believes the disallowance of costs, if any, would not be material to the consolidated financial position or consolidated statement of operations.

Revenue from government grants considered to be exchange transactions are included under the caption "contracted services" on the Organization's consolidated statement of operations.

Contract Revenue

The Organization has entered into various service agreements considered to be exchange transactions. Significant items included in contracted services include:

(i) The Organization participates in the 340B Drug Discount Program which enables qualifying entities to purchase drugs from pharmaceutical suppliers at a substantial discount. The 340B Drug Discount Program is managed by the Health Resources and Services Administration (HRSA) Office of Pharmacy Affairs. The Organization earns revenue under this program by purchasing pharmaceuticals at a reduced cost to fill prescriptions to qualified patients. The Organization has a network of participating pharmacies that dispense the pharmaceuticals to its patients under contract arrangements with the Organization. Reported 340B revenue consists of the gross pharmacy reimbursements. Pharmacy and third-party administrator fees are included in expenses. The 340B expenses are included in supplies and expenses (See Note 15).

(ii) The Organization has contracted with a third-party to provide managed in-house infusion services.

(iii) The Organization enters into purchased services agreements. The agreements generally are with certain organizations who purchase services of personnel employed by the Organization. Contracted service revenue is earned over time, utilizing an output method, as the Organization provides the service. The transaction price is negotiated with the customer and is usually based on standard hourly rates for the service, based on the respective personnel utilized. Revenue pursuant to these agreements have been classified as "contracted services" on the Organization's consolidated statement of operations.

Other Operating Revenue

The Organization recognizes other operating revenue central to day-to-day operations primarily consisting of revenue from the Organizations childcare center, rental of space within its facility by individuals and organizations providing services in a medical related field, quality incentive income and other miscellaneous service reimbursements not directly related to patient care.

Contributions

Contributions are recognized at the earlier of when cash is received or at the time a promise becomes unconditional in nature. Contributions are recorded in the net asset classes described earlier depending on the existence and/or nature of any donor-imposed restriction.

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## 1. The Organization and Summary of Significant Accounting Policies (continued):

Nonfinancial Contributions

Contributed medical supplies and materials are valued at the estimated fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States. Contributed services, generally comprised of professional services from medical professionals, are valued and reported at the estimated fair value in the financial statements based on current rates for similar services. Nonfinancial contributions were immaterial in nature during the years ended June 30, 2024 and 2023, none of which were restricted by donors

Income Taxes

MSHC and MSCDC are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code (Code) and are exempt from Federal income taxes on related income pursuant to Section 501(a) of the Code.

The Organization accounts for its uncertain tax positions in accordance with the accounting methods under ASC Subtopic 740-10. The UTP rules prescribe a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken in an organization's tax return. The Organization believes that it has appropriate support for the tax positions taken and, as such, does not have any uncertain tax positions that might result in a material impact on the Organization's statements of financial position, operations and changes in net assets and cash flows. The Organization's management believes it is no longer subject to examinations for the years prior to 2020.

Advertising

Advertising costs are charged to operations when incurred. Total advertising expense for the years ended June 30, 2024 and 2023 was $39,264 and $56,443, respectively.

Functional Allocation of Expenses

Expenses that can be identified with specific program or supporting services are charged directly to the related program or supporting service. Expenses that are associated with more than one program or supporting service are allocated based on an evaluation by management utilizing measurements for time and effort, square footage and/or encounter based statistics.

Operating Income (Loss)

The consolidated statements of operations includes a determination of operating income (loss). The Organization considers all of its health care and related activities to be part of normal operations and considers the caption "operating income (loss)"to be its performance indicator. Changes in net assets without restrictions which are excluded from excess (deficit) of revenues over expenses, consistent with industry practice, include contributions and grants of long-lived assets.

Changes in net assets without donor restrictions, which are excluded from operating income (loss), includes contributions for long-lived assets (including assets acquired using contributions, which by donor restriction were used for the purpose of acquiring such assets) and infrequent transactions.

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## 1. The Organization and Summary of Significant Accounting Policies (continued):

Fair Value of Financial Instruments

The carrying amount of cash, patient services receivable, accounts and notes payable and accrued expenses approximates fair value.

Liquidity

Assets are presented in the accompanying consolidated statements of financial position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash.

Change in Accounting Principle

In June 2016, the FASB issued Accounting Standards Update (ASU) 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, commonly referred to as the Current Expected Credit Losses (CECL) model. Under the CECL model, the Organization is required to estimate expected credit losses over the contractual term of financial assets, including receivables. The estimation of expected credit losses involves considering relevant information about past events, current conditions, and reasonable and supportable forecasts that affect the collectability of the financial assets. The Organization adopted ASU 2016-13 in fiscal year 2024 with no material impact on the consolidated financial statements.

## 2. Patient Services Revenue and Patient Services Receivable:

Patient services revenue, net of explicit and implicit price concessions, consisted of the following for the years ended June 30:

| | 2024 | 2023 |
|---|---|---|
| Gross patient services receivable | $ 5,549,494 | $ 3,245,021 |
| Less: explicit and implicit price concessions | 2,564,309 | 1,698,206 |
| Patient services receivable, net | $ 2,985,185 | $ 1,546,815 |

Patient services receivable results from the health care services provided by the Organization. Patient services receivable are recorded at net realizable value at the transaction price based on standard charges for services provided, reduced by: (1) both contractual (explicit) and implicit price adjustments provided to third-party payors, (2) sliding fee scale adjustments (explicit price concessions) offered to uninsured or underinsured patients if they meet the Organization's eligibility policies, (3) implicit price concessions if collection is not expected to occur for some or all of the patient portion and (4) other implicit price concessions provided to uninsured or underinsured patients. Patient services receivable do not bear interest. Subsequent changes to the estimate of the transaction price are generally recorded as an adjustment to patient services revenue in the period of change.

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## 2. Patient Services Revenue and Patient Services Receivable (continued):

Patient services receivable, net of explicit and implicit price concessions, was as follows as of June 30:

| | 2024 | 2023 |
|---|---|---|
| Gross patient services revenue | $ 20,287,957 | $ 14,951,330 |
| Less: explicit and implicit price concessions | (7,615,477) | (5,428,440) |
| Net patient services revenue | $ 12,672,480 | $ 9,522,890 |

## 3. Estimated Third-Party Settlements:

Provision has been made for estimated adjustments that may result from final settlement of reimbursable amounts as may be required upon completion and audit of related cost finding reports under terms of contracts with the Center for Medicare and Medicaid Services and the New Hampshire Division of Welfare (Medicaid). Differences between estimated adjustments and amounts determined to be recoverable or payable are accounted for as income or expense in the year that such amounts become known.

## 4. Government Grants Receivable:

The Organization receives various reimbursement grants from the federal government, State of New Hampshire and other public agencies considered to be conditional contributions (see Note 1). The following is a summary of the grant activity for the years ended June 30:

| | Government Grants Income | | Government Grants Receivable | |
|---|---|---|---|---|
| | 2024 | 2023 | 2024 | 2023 |
| HRSA 330 Grant | $ 2,275,858 | $ 2,837,288 | $ 156,138 | $ - |
| Provider Relief Funding | - | 725,768 | - | - |
| Bi-State Primary Care | 768,749 | 590,109 | 155,537 | 96,118 |
| Emergency Preparedness Grants | 519,992 | 450,242 | 187,574 | 96,821 |
| NH Primary Care Contracts | 478,691 | 363,821 | 107,292 | 83,527 |
| CADRE Funding | - | 249,585 | - | - |
| Other government grants | 30,100 | 118,198 | - | 22,659 |
| | $ 4,073,390 | $ 5,335,011 | $ 606,541 | $ 299,125 |

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## 5. Property and Equipment:

Property and equipment consisted of the following as of June 30:

| | 2024 | 2023 |
|---|---|---|
| Land | $ 656,173 | $ 656,173 |
| Buildings | 12,121,944 | 11,816,505 |
| Leasehold improvements | 821,948 | 821,949 |
| Furniture, fixtures and equipment | 2,401,519 | 2,232,259 |
| Projects in progress | 1,174,134 | 324,568 |
| | 17,175,718 | 15,851,454 |
| Less: Accumulated depreciation | 4,610,708 | 4,023,204 |
| | $ 12,565,010 | $ 11,828,250 |

Depreciation and amortization expense for the years ended June 30, 2024 and 2023 amounted to $584,739 and $480,624, respectively.

## 6. Line of Credit:

The Organization had an available line of credit with a maximum borrowing amount of $400,000 as of June 30,2024. The line carries an interest rate equal to prime plus 2% (prime was 8.5% as of June 30, 2024). The line is secured by all business assets. The line was not drawn upon as of June 30, 2024 and 2023.

## 7. Long-Term Debt:

Long-term debt consisted of the following as of June 30:

| | 2024 | 2023 |
|---|---|---|
| United States of America Department of Agriculture note payable, maturing April 2045, principal and interest payable in 360-monthly payments of $10,904. Interest is charged at a rate of 3.5% (see Note 8a). | $ 1,932,620 | $ 1,989,470 |
| U.S. Small Business Administration Economic Disaster Injury Loan, maturing May 2051, principal and interest payable in 360-monthly payments of $641 commencing June 2021. Interest is charged at a rate of 2.75%. | 153,270 | 157,534 |
| Bank of NH note payable, maturing November 2031, principal and interest payable in 120-monthly installments based on a 25-year amortization of $11,918 through November 2031. At the maturity date, the entire principal balance plus interest payable will be due. Interest is charged at a rate of 3.57%. | 2,128,153 | 2,193,086 |

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## 7. Long-Term Debt (continued):

| | | |
|---|---|---|
| Bank of NH note payable, maturing November 2031, principal and interest payable in 120-monthly installments based on a 25-year amortization of $4,869 through November 2031. At the maturity date, the entire principal balance plus interest payable will be due. Interest is charged at a rate of 3.57%. | 870,410 | 895,900 |
| CAKRP, LLC note payable, maturing September 2026, annual principal payments of $120,000 plus interest accrued at a rate of 3.25% commencing September 2022. | 360,000 | 480,000 |
| United States of America Department of Agriculture note payable, maturing January 2053, principal and interest payable in 360-monthly payments of $7,641. Interest is charged at a rate of 2.25%. | 1,927,924 | 1,973,967 |
| Total long-term debt | 7,372,377 | 7,689,957 |
| Less: unamortized deferred financing costs | 34,992 | 33,279 |
| Total long-term debt, net of unamortized deferred financing costs | 7,337,385 | 7,656,678 |
| Less: current portion | 331,976 | 323,802 |
| Long-term debt, less current portion | $ 7,005,409 | $ 7,332,876 |

7a The Organization's loan agreement requires the Organization to establish a reserve account which is to be funded in monthly installments of $1,090 until the accumulated sum of reserve funding reaches $130,848, after which no further funding is required except to replace withdrawals.

Future maturities of long-term debt are as follows as of June 30, 2024:

| | |
|---|---|
| 2025 | $ 331,976 |
| 2026 | 338,864 |
| 2027 | 345,978 |
| 2028 | 232,786 |
| 2029 | 240,920 |
| Thereafter | 5,881,853 |
| | $ 7,372,377 |

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## 8. Leases:

In February 2016, the FASB issued ASU 2016-02 (Topic 842), Leases. Topic 842 supersedes the lease requirements in Accounting Standards Codification Topic 840, Leases. Under Topic 842, lessees are required to recognize assets and liabilities on the balance sheet for most leases and provide enhanced disclosures. Leases will be classified as either finance or operating. The Organization adopted Topic 842 effective July 1, 2022.

The Organization applied Topic 842 to all leases as of July 1, 2022 with comparative periods continuing to be reported under Topic 840. The Organization has elected the practical expedient package to not reassess at adoption: (i) expired or existing contracts for whether they are or contain a lease, (ii) the lease classification of any existing leases or (iii) initial indirect costs for existing leases. The Organization has also elected the policy exemption that allows lessees to choose to not separate lease and non-lease components by class of underlying asset and are applying this expedient to all relevant asset classes.

The Organization determined if an arrangement is or contains a lease at inception of the contract. Right-of-use asset represents a right to use the underlying asset for the lease term and the right-of-use obligation represent the obligation to make lease payments arising from the leases. The right-of-use asset and right-of-use lease obligation are recognized at commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate noted within the contract. If not readily available, the Organization uses the estimated incremental borrowing rate, which is derived using a collateralized borrowing rate for the same currency and term as the associated lease. A right-of-use asset and right-of-use lease obligation are not recognized for leases with an initial term of 12 months or less and the Organization recognizes lease expense for these leases on a straight-line basis over the lease term within lease as rental expense.

The Organization's operating leases are for leased facilities in Lincoln, Littleton, and Plymouth, N.H. The lease agreements have remaining terms between 11 and 25 months as of June 30, 2024. The Organization considered the lease renewal options when determining the lease term. The Organization's finance leases are for an ultrasound machine and equipment. The lease agreements have remaining terms between 23 and 50 months as of June 30, 2024.

The components of lease expense are as follows for the years ended June 30, 2024 and 2023:

| | 2024 | 2023 |
|---|---|---|
| Operating lease cost | $ 157,951 | $ 61,764 |
| Variable and short term lease cost (a) | 138,652 | 119,896 |
| Total lease and rental expense | $ 296,603 | $ 181,660 |
| Finance lease cost: | | |
| Amortization of property under finance lease | $ 50,794 | $ 2,420 |
| Interest on debt of property under finance lease | 13,283 | 345 |
| Total finance lease cost | $ 64,077 | $ 2,765 |

(a) Includes month-to-month leases, variable payments, and leases with a maturity of less than 12 months.

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## 8. Leases (continued):

Supplemental balance sheet information related to leases as of June 30, 2024 and 2023, are as follows:

| | 2024 | 2023 |
|---|---|---|
| Operating leases | | |
| Right-of-use assets | $ 489,538 | $ 366,162 |
| Accumulated amortization | (219,715) | (61,763) |
| Right-of-use assets, net | $ 269,823 | $ 304,399 |
| Current portion of right-of-use obligations | $ 169,376 | $ 119,976 |
| Long-term right-of-use obligations | 107,995 | 190,250 |
| Total right-of-use obligation | $ 277,371 | $ 310,226 |
| Finance leases | | |
| Right-of-use assets | $ 220,318 | $ 87,111 |
| Accumulated amortization | (50,794) | (2,420) |
| Right-of-use assets, net | $ 169,524 | $ 84,691 |
| Current portion of right-of-use obligations | $ 59,957 | $ 27,782 |
| Long-term right-of-use obligations | 110,479 | 57,073 |
| Total right-of-use obligation | $ 170,436 | $ 84,855 |
| Weighted average remaining lease term, years | | |
| Operating leases | 1.77 | 2.59 |
| Finance leases | 8.50 | 2.92 |
| Weighted average discount rate | | |
| Operating leases | 3.90% | 3.51% |
| Finance leases | 25.75% | 4.75% |

Supplemental cash flow information related to leases for the years ended June 30, 2024 and 2023, are as follows:

| | 2024 | 2023 |
|---|---|---|
| Operating cash flows from operating leases | $ 168,660 | $ 60,000 |
| Operating cash flows from finance leases | 13,283 | 345 |
| Financing cash flows from finance leases | 47,625 | 2,256 |
| | $ 229,568 | $ 62,601 |

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## 9. Liquidity:

Financial assets available for general expenditures within one year of the balance sheet date consisted of the following as of June 30:

| | 2024 | 2023 |
|---|---|---|
| Cash and cash equivalents | $ 2,921,046 | $ 3,087,135 |
| Patient services receivable, net | 2,985,185 | 1,546,815 |
| Government grants receivable | 606,541 | 299,125 |
| Contract and other receivables | 529,936 | 3,078,552 |
| Promises to give | 50,000 | - |
| | $ 7,092,708 | $ 8,011,627 |

As part of its liquidity management strategy, the Organization structures its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization has certain restricted cash balances totaling $144,744 and $118,618 as of June 30, 2024 and 2023, respectively, representing funds required to be set aside as a building maintenance reserves required in accordance with the Organization's loan agreements. These balances have not been included in the Organization's financial assets available for general expenditure within one year.

## 10. Health Insurance:

The Organization participates in a captive health insurance plan (Captive Plan). The Organization is subject to a stop-loss limit of $50,000 per participant in the Plan before additional coverage through the captive arrangement will commence coverage of claims. Claims submitted to the Captive Plan for reimbursement after the end of the fiscal year with service dates on or prior to June 30 are required to be recognized as a loss in the period in which they occurred. As such, the Organization has provided for a liability for unpaid claims with service dates as of or before June 30 which had not yet been reported totaling $220,000 and $187,276 as of June 30, 2024 and 2023, respectively, included under the caption "accrued expenses and other current liabilities". Employee deductible requirements under the Captive Plan range from $1,500 to $3,500.

## 11. Malpractice Insurance Coverage:

The U.S. Department of Health and Human Services deemed the Organization covered under the Federal Tort Claims Act (FTCA) for damage for personal injury, including death, resulting from the performance of medical, surgical, dental, and related functions. FTCA coverage is comparable to an occurrence policy without a monetary cap. Prior to being deemed for coverage under the FTCA, the Organization purchased medical malpractice insurance under a claims-made policy on a fixed premium basis. The Organization purchases primary and excess liability malpractice insurance under occurrence policies for certain services and other portions of the Organization not covered under FTCA. Claim liabilities are determined without consideration of insurance recoveries. Expected recoveries are presented separately. Management analyzes the need for an accrual of estimated losses of medical malpractice claims, including an estimate of the ultimate costs of both reported claims and claims incurred but not reported. In such cases, the expected recovery from the Organization's insurance provider is recorded within prepaid expenses and other receivables. As of June 30, 2024 and 2023, subsequent to management's assessment of potential reported and not yet reported claims, management determined that its exposure for potential unreported claims was immaterial and consequently did not provide for an accrual. It is possible that an event has occurred which will be the basis of a future material claim.

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## 12. Retirement Program:

During 2007, the Organization adopted a tax-sheltered annuity plan under 403(b) of the Code for eligible employees. Eligible employees are specified as those who normally work more than 20 hours per week and are not classified as independent contractors. The Organization provides for matching of employee contributions, 50% of the first 6% contributed. Contributions to the plan for the years ended June 30, 2024 and 2023 were $268,909 and $260,556, respectively.

## 13. Commitments and Contingencies:

340B Revenue – The Organization participates in the 340B Drug Discount Program (the 340B Program) which enables qualifying health care providers to purchase drugs from pharmaceutical suppliers at a substantial discount as a Covered Entity. The 340B Program is managed by the Health Resources and Services Administration (HRSA) Office of Pharmacy Affairs. The Organization is required to undergo a self-audit process to determine compliance with 340B Program guidelines. The 340B statutes also explicitly authorize HRSA to audit Covered Entities to ensure they are compliant with the 340B Program. All Covered Entities are also required to recertify compliance with the 340B Program on an annual basis, including an attestation to full compliance with the 340B Program. The Organization earns revenue under the 340B Program by purchasing pharmaceuticals at a reduced cost to fill prescriptions to qualified patients. The Organization contracts with certain third-party pharmacies that dispense the pharmaceuticals to its patients. 340B revenue is included in contract revenue within the consolidated statements of operations and totaled $2,308,366 and $1,813,364 for the years ended June 30, 2024 and 2023, respectively. The cost of pharmaceuticals, dispensing fees to the pharmacies, consulting fees and other costs associated with the 340B Program are included in operating expenses in the consolidated statements of operations and totaled $779,255 and $738,608 for the years ended June 30, 2024 and 2023, respectively.

Employee Retention Credit Program – The CARES Act created the Employee Retention Credit Program (2020 ERC), making it available in 2020, which was designed to encourage entities to keep employees on their payroll despite experiencing economic disruption due to the COVID-19 pandemic. Later, as a result of the Consolidated Appropriations Act (CA Act), the ERC program was extended and expanded for the first three quarters of calendar year 2021 (2021 ERC). During the year ended June 30, 2023, the Organization determined that it qualified for the 2020 ERC as well as the 2021 ERC. As a result, the Organization filed ERC claims totaling $2,338,209. As of June 30, 2023, the Organization reported interest income on the credit claims of $116,401. To calculate and process the ERC claims, the Organization engaged a third party service organization, incurring fees totaling $228,821. The ERC claims have been reflected on the Organization's consolidated statement of activities for the year ended June 30, 2023 as a nonoperating activity. As of June 30, 2023, the Organization reported a receivable for ERC claims, included on its consolidated statement of financial position as a current asset under the caption "contract and other receivables" in the amount of $2,454,610 as a current asset, included under the caption "other receivable". The Organization remains subject to audit of its ERC claims, with the statutory period for audit of the quarterly claims ranging between three to five years.

Projects in Progress – The Organization had the following projects in progress as of June 30, 2024:

| | Total Estimated Cost | Costs to Date | Estimated Completion |
|---|---|---|---|
| Main street renovation | $ 3,633,000 | $ 1,138,257 | 2025 |
| Suite 2 renovation | 1,600,000 | 35,877 | Unknown |
| | $ 5,233,000 | $ 1,174,134 | |

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## 14. COVID-19:

Significant sources of governmental assistance received in response to COVID-19, were as follows as of and for the years ended June 30:

| | 2024 | 2023 |
|---|---|---|
| Recognized as grant and other income, net of fees: | | |
| Employee retention credits, including interest | $ - | $ 2,454,610 |
| Employee retention credit professional fees | - | (228,821) |
| HRSA 330 - American Rescue Plan Act | - | 817,291 |
| HRSA Provider Relief Funding | - | 725,768 |
| | $ - | $ 3,768,848 |
| Liabilities reported: | | |
| Refundable Advance - Provider Relief Funding | $ - | $ - |
| Economic Injury Disaster Loan | - | 157,334 |
| | $ - | $ 157,334 |

## 15. Concentration of Credit Risk:

The Organization grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of gross patient service revenue from patients and third-party payors was as follows at June 30:

| | 2024 | 2023 |
|---|---|---|
| Medicare | 23% | 32% |
| Medicaid | 17% | 16% |
| Blue Cross | 18% | 21% |
| Patients | 20% | 6% |
| Other third-party payors | 21% | 25% |
| | 100% | 100% |

## 16. Subsequent Events:

The Organization has reviewed events occurring after June 30, 2024 through November 14, 2024 the date the board of trustees accepted the final draft of the consolidated financial statements and made them available to be issued.

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# MID-STATE HEALTH CENTER AND SUBSIDIARY
## Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| U.S. Department of Health and Human Services: | | | | |
| Health Center Program Cluster | | | | |
| Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | 93.224 | | $ - | $ 1,099,690 |
| Grants for New and Expanded Services under the Health Center Program | 93.527 | | - | 734,844 |
| COVID-19 Grants for New and Expanded Services under the Health Center Program | 93.527 | | - | 29,734 |
| Total Grants for New and Expanded Services under the Health Center Program | | | - | 764,578 |
| Total Health Center Program Cluster | | | - | 1,864,268 |
| Congressional Directives | 93.493 | | - | 28,254 |
| FIP Verification | 93.526 | | - | 383,337 |
| Passed through N.H. Department of Health and Human Services: | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | TI085821 and TI083955 | - | 213,550 |
| Immunization Cooperative Agreements | 93.268 | NH23IP922595 | - | 29,223 |
| Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements | 93.074 Comprised of 93.889 & 93.069 | NU90TP922018 and U3REP190580 | - | 64,370 |
| Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises | 93.391 | NH75OT000031 | - | 155,632 |

The accompanying notes to financial statements are an integral part of this Schedule.

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# MID-STATE HEALTH CENTER AND SUBSIDIARY
## Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2024

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| Preventive Health and Health Services Block Grant | 93.991 | NB01TO000025 | - | 14,955 |
| Project Grants for Facilities to Improve the Health Status of Minority Populations | 93.005 | U3REP230690 | - | 113 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | Unknown | - | 30,788 |
| Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | 93.898 | NU58DP007115-03-00 | - | 22,402 |
| Total passed through N.H. Department of Health and Human Services | | | - | 531,033 |
| Passed through N.H. Department of Health and Human Services and Bi-State Primary Care Association, Inc.: | | | | |
| COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | 93.391 | SS-2022-DPHS-04-EXPAN-01 | - | 246,831 |
| Passed through National Association of County and City Health Officials: | | | | |
| Medical Reserve Corps Small Grant Program | 93.008 | MRC RISE 22 - 2159 | - | 10,000 |
| Total U.S. Department of Health and Human Services | | | - | 3,063,723 |
| U.S. Department of the Treasury: | | | | |
| Passed through N.H. Department of Health and Human Services and Bi-State Primary Care Association, Inc.: | | | | |
| COVID-19 Social Impact Partnerships to Pay for Results Act (SIPPRA) | 21.017 | SS-2022-DPHS-04-EXPAN-01 | - | 521,918 |
| Total U.S. Department of the Treasury: | | | - | 521,918 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | $ - | $ 3,585,641 |

The accompanying notes to financial statements are an integral part of this Schedule.

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# MID-STATE HEALTH CENTER AND SUBSIDIARY

## Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

### 1. Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Organization under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 US. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

### 2. Summary of Significant Accounting Policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Schedule includes pass-through entity identifying numbers when available.

### 3. Indirect Cost Rate:

The Organization elected to use the 10% de minimis indirect cost rate.

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**Report 1**

# Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees of
Mid-State Health Center and Subsidiary:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards)*, the financial statements of Mid-State Health Center and Subsidiary (the Organization), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2024.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Mid-State Health Center and Subsidiary's Response to Finding***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

TSS Financial Partners, LLP

Lebanon, New Hampshire
November 14, 2024

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**Report 2**

# Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance

To the Board of Trustees of
Mid-State Health Center and Subsidiary:

***Report on Compliance for Each Major Federal Program***

***Opinion on Each Major Federal Program***

We have audited Mid-State Health Center and Subsidiary's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Mid-State Health Center and Subsidiary's major federal programs for the year ended June 30, 2024. Mid-State Health Center and Subsidiary's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Mid-State Health Center and Subsidiary complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Mid-State Health Center and Subsidiary and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Mid-State Health Center and Subsidiary's compliance with the compliance requirements referred to above.


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***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Mid-State Health Center and Subsidiary's federal programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mid-State Health Center and Subsidiary's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Mid-State Health Center and Subsidiary's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mid-State Health Center and Subsidiary's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Mid-State Health Center and Subsidiary's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Mid-State Health Center and Subsidiary's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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***Report on Internal Control over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

TSS Financial Partners, LLP

Lebanon, New Hampshire
November 14, 2024

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# MID-STATE HEALTH CENTER AND SUBSIDIARY

## Schedule of Findings and Questioned Costs

As of and For the Year Ended June 30, 2024

### SECTION I - SUMMARY OF AUDITORS' RESULTS

**Financial Statements**

| | |
|---|---|
| Type of report the auditors issued on whether the financial statements audited were prepared in accordance with GAAP | *Unmodified* |
| Internal control over financial reporting: | |
| Material weakness(es) identified? | X **Yes** ___ **No** |
| Significant deficiency(ies) identified? | ___ **Yes** X **None reported** |
| Non-compliance material to financial statements noted? | ___ **Yes** X **No** |

**Federal Awards**

| | |
|---|---|
| Internal control over major federal programs: | |
| Material weakness(es) identified? | ___ **Yes** X **No** |
| Significant deficiency(ies) identified? | ___ **Yes** X **None reported** |
| Type of auditors' report issued on compliance for major federal programs | *Unmodified* |
| Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a)? | ___ **Yes** X **No** |
| Identification of major federal programs: | |

| Assistance Listing Numbers | Name of Federal Program or Cluster |
|---|---|
| 93.224 and 93.527 | Health Center Program Cluster |

| | |
|---|---|
| Dollar threshold used to distinguish between Type A and Type B programs | $750,000 |
| Auditee qualified as low-risk auditee? | ___ **Yes** X **No** |

### SECTION II – FINANCIAL STATEMENT FINDINGS

2024-001

Criteria: Financial statements should be accurately stated with all significant journal entries posted.

Condition: As a result of our audit, we proposed numerous adjustments to correct the books as originally provided to us for our audit. Most of these adjustments proposed were material to the financial statements. Adjustments were necessary in basic areas such as cash, patient receivables, promises to give, prepaid expenses, property and equipment, right-of-use assets and obligations, accounts payable, accrued expenses, operating revenues and other support, and expenses.

Cause: There were certain staffing changes in the accounting department during the year.

Effect: The condition of the general ledger as provided by management at the start of the audit, if consistent throughout the year, would indicate that the interim financial statements are likely materially misstated as well.

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Recommendation: We strongly recommend that the accounting department develop a month-end process to prepare detailed reconciliations of all material accounts and then perform a review of the final trial balance to ensure that all significant journal entries are posted prior to month-end reporting and especially the onset of the audit. This is a serious matter that should be corrected as soon as possible in order to have reliable financial statements in order to facilitate well-informed management decisions.

Views of responsible officials: There was a transition of three quarters of the accounting staff over a period of six months and the systems that were in place were not fully communicated to the new staff. Consultants have been hired to help better train staff on Microsoft Business Central, as well as to help verify balance sheet account balances. Account reconciliations will happen monthly from this point forward.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters are reported.

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# MID-STATE HEALTH CENTER AND SUBSIDIARY

**Consolidating Statement of Financial Position – Schedule 1**

As of June 30, 2024

| | MSHC | MSCDC | ELIMINATIONS | TOTAL |
|---|---|---|---|---|
| **Assets** | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | $ 2,431,840 | $ 489,206 | $ - | $ 2,921,046 |
| Restricted cash | 132,518 | 12,226 | - | 144,744 |
| Patient services receivable | 2,985,185 | - | - | 2,985,185 |
| Government grants receivable | 606,541 | - | - | 606,541 |
| Contract and other receivables | 529,936 | 116,657 | (116,657) | 529,936 |
| Promises to give | 50,000 | - | - | 50,000 |
| Prepaid expenses and other current assets | 177,158 | - | - | 177,158 |
| Total current assets | 6,913,178 | 618,089 | (116,657) | 7,414,610 |
| Long-term assets: | | | | |
| Promises to give | 150,000 | - | - | 150,000 |
| Property and equipment, net | 4,252,335 | 8,312,675 | - | 12,565,010 |
| Right-of-use assets | 4,227,747 | - | (3,788,400) | 439,347 |
| Other assets | 183,097 | - | (122,465) | 60,632 |
| Total long-term assets | 8,813,179 | 8,312,675 | (3,910,865) | 13,214,989 |
| Total assets | $ 15,726,357 | $ 8,930,764 | $ (4,027,522) | $ 20,629,599 |
| **Liabilities and net assets** | | | | |
| Current liabilities: | | | | |
| Accounts payable | $ 905,106 | $ 11,488 | $ (116,657) | $ 799,937 |
| Construction payable | 311,688 | - | - | 311,688 |
| Accrued expenses and other current liabilities | 1,383,187 | 16,156 | - | 1,399,343 |
| Current portion of long-term debt | 68,689 | 263,287 | - | 331,976 |
| Current portion of right-of-use obligations | 668,462 | - | (439,129) | 229,333 |
| Total current liabilities | 3,337,132 | 290,931 | (555,786) | 3,072,277 |
| Long-term liabilities: | | | | |
| Lease deposits | - | 122,465 | (122,465) | - |
| Long-term debt, less current portion | 2,012,714 | 4,992,695 | - | 7,005,409 |
| Right-of-use obligations, less current portion | 3,567,745 | - | (3,349,271) | 218,474 |
| Total long-term liabilities | 5,580,459 | 5,115,160 | (3,471,736) | 7,223,883 |
| Total liabilities | 8,917,591 | 5,406,091 | (4,027,522) | 10,296,160 |
| Net assets: | | | | |
| Without donor restrictions | 6,608,766 | 3,524,673 | - | 10,133,439 |
| With donor restrictions | 200,000 | - | - | 200,000 |
| Total net assets | 6,808,766 | 3,524,673 | - | 10,333,439 |
| Total liabilities and net assets | $ 15,726,357 | $ 8,930,764 | $ (4,027,522) | $ 20,629,599 |

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# MID-STATE HEALTH CENTER AND SUBSIDIARY

**Consolidating Statement of Operations and Changes in Net Assets – Schedule 2**

For the Year Ended June 30, 2024

| | MSHC | MSCDC | ELIMINATIONS | TOTAL |
|---|---|---|---|---|
| **Operating revenues and other support without donor restrictions** | | | | |
| Net patient service revenues | $ 12,672,480 | $ - | $ - | $ 12,672,480 |
| Contract revenue | 2,765,606 | - | - | 2,765,606 |
| Other operating revenue | 1,730,684 | 592,205 | (536,800) | 1,786,089 |
| Government grants | 4,073,390 | - | - | 4,073,390 |
| Contributions | 147,938 | - | - | 147,938 |
| Total operating revenues and other support without donor restrictions | 21,390,098 | 592,205 | (536,800) | 21,445,503 |
| **Operating expenses** | | | | |
| Salaries and wages | 12,049,814 | - | - | 12,049,814 |
| Employee benefits | 2,900,755 | - | - | 2,900,755 |
| Insurance | 130,936 | - | - | 130,936 |
| Professional fees | 1,912,465 | 7,500 | - | 1,919,965 |
| Supplies and expenses | 4,944,891 | 58,568 | (545,189) | 4,458,270 |
| Depreciation and amortization | 328,041 | 256,698 | - | 584,739 |
| Interest expense | 93,208 | 179,213 | - | 272,421 |
| Total operating expenses | 22,360,110 | 501,979 | (545,189) | 22,316,900 |
| Operating income (loss) | (970,012) | 90,226 | 8,389 | (871,397) |
| **Nonoperating income** | | | | |
| Contributions for capital acquisitions | - | 240,000 | - | 240,000 |
| Total nonoperating income | - | 240,000 | - | 240,000 |
| Increase (decrease) in net assets without donor restrictions | (970,012) | 330,226 | 8,389 | (631,397) |
| **Changes in net assets with donor restrictions** | | | | |
| Contributions | 200,000 | - | - | 200,000 |
| Increase in net asset with donor restrictions | 200,000 | - | - | 200,000 |
| Increase (decrease) in net assets | (770,012) | 330,226 | 8,389 | (431,397) |
| **Net assets, beginning of year** | 7,578,778 | 3,194,447 | (8,389) | 10,764,836 |
| **Net assets, end of year** | $ 6,808,766 | $ 3,524,673 | $ - | $ 10,333,439 |

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# MID-STATE HEALTH CENTER AND SUBSIDIARY

**Consolidating Statement of Financial Position – Schedule 3**

As of June 30, 2023

| | MSHC | MSCDC | ELIMINATION | TOTAL |
|---|---|---|---|---|
| **Assets** | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | $ 2,264,761 | $ 822,374 | $ - | $ 3,087,135 |
| Restricted cash | 118,618 | - | - | 118,618 |
| Patient services receivable | 1,546,815 | - | - | 1,546,815 |
| Government grants receivable | 299,125 | - | - | 299,125 |
| Contract and other receivables | 3,080,335 | - | (1,783) | 3,078,552 |
| Promises to give | - | 350,000 | | 350,000 |
| Prepaid expenses and other current assets | 217,119 | - | - | 217,119 |
| Total current assets | 7,526,773 | 1,172,374 | (1,783) | 8,697,364 |
| Long-term assets: | | | | |
| Property and equipment, net | 3,236,983 | 8,591,267 | - | 11,828,250 |
| Right-of-use assets | 4,607,533 | - | (4,218,443) | 389,090 |
| Deposits and other assets | 164,484 | - | (122,060) | 42,424 |
| Note receivable - MSCDC | 716,629 | - | (716,629) | - |
| Total long-term assets | 8,725,629 | 8,591,267 | (5,057,132) | 12,259,764 |
| Total assets | $ 16,252,402 | $ 9,763,641 | $ (5,058,915) | $ 20,957,128 |
| **Liabilities and net assets** | | | | |
| Current liabilities: | | | | |
| Accounts payable | $ 726,432 | $ 13,755 | $ (1,783) | $ 738,404 |
| Construction payable | - | 178,515 | - | 178,515 |
| Accrued expenses and other current liabilities | 1,199,758 | 16,156 | - | 1,215,914 |
| Current portion of long-term debt | 66,929 | 256,873 | - | 323,802 |
| Current portion of right-of-use obligations | 569,412 | - | (421,654) | 147,758 |
| Total current liabilities | 2,562,531 | 465,299 | (423,437) | 2,604,393 |
| Long-term liabilities: | | | | |
| Lease deposits | - | 129,760 | (122,060) | 7,700 |
| Long-term debt, less current portion | 2,075,370 | 5,257,506 | - | 7,332,876 |
| Note payable - MSHC | - | 716,629 | (716,629) | - |
| Capital lease obligations, less current portion | 4,035,723 | - | (3,788,400) | 247,323 |
| Total long-term liabilities | 6,111,093 | 6,103,895 | (4,627,089) | 7,587,899 |
| Total liabilities | 8,673,624 | 6,569,194 | (5,050,526) | 10,192,292 |
| Net assets: | | | | |
| Without donor restrictions | 7,578,778 | 3,194,447 | (8,389) | 10,764,836 |
| Total net assets | 7,578,778 | 3,194,447 | (8,389) | 10,764,836 |
| Total liabilities and net assets | $ 16,252,402 | $ 9,763,641 | $ (5,058,915) | $ 20,957,128 |

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# MID-STATE HEALTH CENTER AND SUBSIDIARY

**Consolidating Statement of Operations and Changes in Net Assets – Schedule 4**

For the Year Ended June 30, 2023

| | MSHC | MSCDC | ELIMINATIONS | TOTAL |
|---|---|---|---|---|
| **Operating revenues and other support without donor restrictions** | | | | |
| Net patient service revenues | 9,522,890 | - | - | 9,522,890 |
| Contract revenue | 2,769,654 | - | - | 2,769,654 |
| Other operating revenue | 861,519 | 589,347 | (504,020) | 946,846 |
| Government grants | 5,335,011 | - | - | 5,335,011 |
| Contributions | 166,520 | - | - | 166,520 |
| Net assets released from restrictions | 20,000 | - | - | 20,000 |
| Total operating revenues and other support without donor restrictions | 18,675,594 | 589,347 | (504,020) | 18,760,921 |
| **Operating expenses** | | | | |
| Salaries and wages | 10,128,890 | - | - | 10,128,890 |
| Employee benefits | 2,499,289 | - | - | 2,499,289 |
| Insurance | 93,225 | - | - | 93,225 |
| Professional fees | 1,801,684 | 195 | - | 1,801,879 |
| Supplies and expenses | 3,791,365 | 25,056 | (477,655) | 3,338,766 |
| Depreciation and amortization | 251,351 | 229,273 | - | 480,624 |
| Interest expense | 86,769 | 172,367 | (17,976) | 241,160 |
| Total operating expenses | 18,652,573 | 426,891 | (495,631) | 18,583,833 |
| Operating income | 23,021 | 162,456 | (8,389) | 177,088 |
| **Nonoperating income** | | | | |
| Employee retention credits, including interest | 2,454,610 | - | - | 2,454,610 |
| Employee retention credit professional fees | (228,821) | - | - | (228,821) |
| Contributions for capital acquisitions | - | 435,663 | - | 435,663 |
| Net assets released from donor restrictions for capital acquisition | 121,904 | 859,337 | - | 981,241 |
| Total nonoperating income | 2,347,693 | 1,295,000 | - | 3,642,693 |
| Increase in net assets without donor restrictions | 2,370,714 | 1,457,456 | (8,389) | 3,819,781 |
| **Changes in net assets with donor restrictions** | | | | |
| Net assets released from donor restrictions | (141,904) | (859,337) | - | (1,001,241) |
| Decrease in net assets with donor restrictions | (141,904) | (859,337) | - | (1,001,241) |
| Increase in net assets | 2,228,810 | 598,119 | (8,389) | 2,818,540 |
| **Net assets, beginning of year** | 5,349,968 | 2,596,328 | - | 7,946,296 |
| **Net assets, end of year** | $ 7,578,778 | $ 3,194,447 | $ (8,389) | $ 10,764,836 |

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Mid-State Health Center FY 24 Federal Audit
Corrective Action Plans

Finding 2024-001 Financial Statement Findings

**Plan:**
This finding was directly related to a transition of three quarters of the accounting staff over a period of six months and the systems that were in place were not fully communicated to the new staff and that created a significant breakdown in the process. We have already hired consultants to help better train staff on Microsoft Business Central as well as to help verify balance sheet account balances.

**Expected Implementation Date:**
Consultants were hired November 1, 2024 with an anticipated completion date of April 30, 2025. From this point forward, if not before, account reconciliations will happen on a monthly basis.

**Contact**
Brian Wall, CFO
Mid-State Health Center
101 Boulder Point Dr, Suite 1
Plymouth, NH 03264
603-238-3515
bwall@midstatehealth.org

# DR. ROBERT J. MACLEOD, DHA

**Acute General Medical Rural Health Care, Long Term Care, and Behavioral Health Care Executive** with documented success developing managed care strategies, integrating delivery systems, program and policy development, and improving quality and utilization management programs

## SUMMARY OF QUALIFICATIONS

- Healthcare Executive with strengths in policy setting, project management, budget control, vendor negotiations, HR, process improvements, program development, community outreach, and facility expansion.
- Expert in staff training, development, and performance management to meet operating and financial goals with extensive experience in workforce diversity, team building, and group leadership.
- Process designer with extensive experience creating strategy and policy with stakeholders contributing through a collaborative approach, cutting through departmental, industry and cultural differences.
- Health Services Strategist using LEAN Framework steering any business challenge into a process, strategy and resource capabilities decision process with measurable objectives outcome.

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## PROFESSIONAL EXPERIENCE

MID-STATE HEALTH CENTER, PLYMOUTH, NH JUNE 2018 – PRESENT

**CHIEF EXECUTIVE OFFICER** **OCT 1 -**

- Oversees the recruitment, development, performance evaluation of employees
- Oversees the business and financial affairs of the clinic an-d fiscal management.
- Enhances operational effectiveness, emphasizing cost containment without jeopardizing important innovation or quality of care.
- Ensures clinic compliance with all regulatory agencies governing health care delivery and the rules of accrediting bodies.
- Encourages clinic integration within the community through effective communication. Represents the clinic in its relationships with other health organizations, government agencies, and third party payers.
- Provides leadership in developing, planning, and implementing the clinic's business plans.
- Serves as a non-voting member of the governing board and responsible for developing and implementing the clinic's mission and strategic plan, assists the board in developing and implementing strategic plans to support the clinic's philosophy & goals, informs board about trends, problems and medical activities to facilitate policy making.

**CHIEF PROJECTS OFFICER** **JUNE - OCT 1**

Oversees a wide variety of projects within the organization and identifies issues, provides solutions, delegate tasks and monitor progress to stay on schedule and on budget.

STATE OF NEW HAMPSHIRE, *Concord, NH* October 2002 - 2018

**ADMINISTRATOR, GLENCLIFF HOME (LTCF- DEPARTMENT OF HEALTH AND SERVICES** JUNE 2017 – 2018

Advisory responsibilities to the Administrator of the Glencliff Home including policy review, regulatory requirements, and CMS and USDOJ compliance.

- Established various policies and procedures necessary to meet CMS and OCR compliance
- Liaison for the State and USDOJ regarding Olmstead settlement to discharge residents to a less restrictive venue.
- Collaborate with clinical staff improve the delivery of services to residents by using LEAN methodology.
- Collaborate with senior management identifying strategies to maintain productive employee and union relations.
- Assisting the Nursing Director to establish a LPN program partnering with an existing accredited NH educational institution.
- Meet with residents to identify their needs and develop a plan for discharge to a community setting.
- Collaborate with activities staff identifying programs that are skill based.

2

**CEO, NEW HAMPSHIRE HOSPITAL (DEPARTMENT OF HEALTH AND HUMAN SERVICES)** JANUARY 2011-JUNE 2017

Responsible for overall operations including policy administration, regulatory compliance, and legislative interaction for behavioral health serving patients in all geographical regions of the state. New Hampshire Hospital is a Joint Commission accredited 168-bed inpatient psychiatric facility with 2500 admissions and discharges per year, a $70M operating budget, and 630 employees and a 35 member medical staff.

- Reduced operating budget by $8.5M in one year by consolidating support services and outsourcing the management of transitional services.
- Increased third-party reimbursement by facilitating timely authorizations and appeals, and using an IPPS coding methodology.
- Created a research infrastructure in collaboration with the Geisel School of Medicine at Dartmouth.
- Initiated study to determine the percentage of patients admitted with substance use issues
- Oversight of a project to facilitate the use of tele-psychiatry for underserved areas of the state with a focus on child psychiatry- (Implementation ongoing).
- Implemented a re-engineered post discharge program (Project Red). The first public-sector behavioral hospital to do so in the country.
- Implemented a patient-centered approach for the treatment of children and adolescents. Programming addresses mental health and behavioral issues.
- Enhanced co-occurring services for adolescent adult patients
- Implemented Peer Support services
- Collaborative agreement with Systemic-Therapeutic-Assessment-Respite-Treatment Program (START)
- Negotiated managed care contracts
- Electronic Health Record (EHR),and Computerized Physician Order Entry (CPOE)-(Implementation ongoing)

- Participating in NHDHHS Health Information Exchange Implementation Project
- Established 10-bed inpatient stabilization unit

**DIRECTOR OF MEDICAL & FORENSIC SERVICES (NH DEPARTMENT OF CORRECTIONS)** OCTOBER 2002-2011

Direct the overall policy administration, regulatory compliance, and legislative lobbying for health and behavioral services for 4 state correctional facilities and 1 secured psychiatric facility (forensic hospital) with administrative oversight of 175 employees and $20M

SPEARE MEMORIAL HOSPITAL, *Plymouth, NH* (CAH) January 1982 – October 2002

**EXECUTIVE VICE PRESIDENT & CHIEF OPERATING OFFICER** February 2000 – October 2002

Senior Operating Executive with full strategic planning and P&L management responsibility of $20M in operating expenses accountable for all clinical, philanthropy, administrative, and support functions reporting to the CEO.

- Delivered unprecedented revenue for the Physician-Hospital Organization through building relationships and leading negotiations with managed care organizations driving $7.5M managed care operating revenues and $600K net revenues.
- Chaired Organizational-wide Strategic Planning Committee strategically mapping and implementing tactical action plans addressing financial, operational, and community program goals.
- Authored and achieved a $34K School Dental Program Health Care Grant enabling prophylaxis and reconstructive dental care for children in pre-school to high school.
- Spearheaded a $147K vocational grant process partnering with Plymouth Regional High School achieving a vocational program to introduce and prepare students for careers in the health profession.
- Initiated and established Infirmary services with the local university directly increasing Emergency, Radiology, and Laboratory services revenues by 5%.
- Directed the full-scale design and development of 2 new physician office buildings on time and under budget.
- Chaired and Member of hospital committees including Pharmacy and Therapeutic, Infection Control, Board of Trustees, Safety, Quality Improvement, and Leadership.

**ASSOCIATE ADMINISTRATOR** September 1995 – February 2000

Directed the daily operations and strategic planning of programs for the Nursing Department, Social Services, Pharmacy, Materials Management, Facility Services, Food and Nutritional Services, Public Relations, and Community Wellness.

**DIRECTOR, SUPPORT SERVICES** January 1982 – September 1995

## ADDITIONAL EXPERIENCE

**PLYMOUTH STATE UNIVERSITY, PLYMOUTH, NH** **1999 -**
**ADJUNCT PROFESSOR**

GEISEL (DARTMOUTH) SCHOOL OF MEDICINE 2014 -

**ADJUNCT PROFESSOR**

## ACADEMIC EXPERIENCE

**DHA, DOCTOR OF HEALTH ADMINISTRATION & POLICY (2003)**
MEDICAL UNIVERSITY OF SOUTH CAROLINA Charleston, SC
*Doctoral Project: Perspective of Hospital Chief Executive or Chief Operating Officers Regarding the Hospital Accreditation and Certification Process*
*Honors Society*

**MASTERS – BUSINESS ADMINISTRATION (1996)**
PLYMOUTH STATE COLLEGE Plymouth, NH

**BS, INTERDISCIPLINARY DEGREE – POLITICAL SCIENCE & BUSINESS MANAGEMENT (1994)**
PLYMOUTH STATE COLLEGE Plymouth, NH
*Summa Cum Laude*

**ASSOCIATES IN ARTS – ACCOUNTING (1986)**
NORTH SHORE COMMUNITY COLLEGE Beverly, MA

## ASSOCIATIONS

- President, Board of Directors, Mid-State Health Clinic (FQHC)
- Fellow, American College of Health Care Executives
- Former Member, Governor's Task Force on Certificate of Need Reform
- Past Chair and Member, Town of Thornton School Board
- Past Vice-Chair and Member, Pemi-Baker Regional High School Board
- Member, Waterville Valley Chamber of Commerce and Plymouth Chamber of Commerce
- Member, New Hampshire Charitable Foundation.
- Member, New Hampshire Mental Health Commission and New Hampshire Suicide Council.

**William Sweeney**
[redacted]

## OBJECTIVE

Seeking a challenging and rewarding job in finance and accounting within a medical office context.

## EDUCATION

5/1997
Plymouth State College, University System of New Hampshire
Plymouth, NH

Bachelor's Degree

Graduated, Cum Laude, with a Bachelor's of Science in Accounting with a Mathematics minor
3.33 GPA on 4.0 scale

## EXPERIENCE

1/1997 - Present
Speare Medical Associates
Plymouth, NH

Business Manager

Experience with billing office and hospital charges for PCP office, management of employees, use of MS Office, and some technical support ability; Bill all hospital and home visit claims for 10 providers, supervise receptionists to ensure proper charge entry for office visits, and answer coding questions from providers, receptionists, and other business office personnel. Download and transmit all insurance claims and patient statements to a clearinghouse. Deal with patients to help answer questions regarding their insurance(s) or account questions. Handle the credentialing process for all providers with Anthem, Cigna, Medicare B, Medicaid, Health Care Value Management, Tricare, and Railroad Medicare. Key in 90+% of accounts receivable. Extensive use of MS Office to create forms for patients' charts and other requested office forms. Created new super bill form that lists diagnoses, procedures and other instructions for providers to charge for office visits. Created a hospital procedures form for out of office procedures. Currently developing a flow sheet to train new employees on "How To" procedures. Handle first level technical support for terminals, PC's, printers and other electronic devices.

## REFERENCES

Available Upon Request

## ADDITIONAL INFORMATION

Dean's list, spring semester 1994
President's list, fall semester 1994
Dean's list, spring semester 1995
Certificate of Merit, May 1995
Certificate of Merit, May 1996
Certificate of Attendance, Troubleshooting, Maintaining and Upgrading PC's

# LISA L. DUPUIS, OTR/L, MBA

## PROFESSIONAL SUMMARY:

Goal-driven and results oriented Executive with a successful record of increased profits and market share. Strong leadership skills focusing on growth, efficiency and high-quality results through cultivating relationships, excellent customer service, and building and leading high-performance teams.

## PROFESSIONAL EXPERIENCE:

**Concord Eye Center, Concord, NH** 2024-present

*Chief Financial Officer*

- Responsible for the billing, payroll and accounts payable for Concord Eye Center and Concord Eye Surgery Center.
- Analysis for monthly financials and presentation to the Board/Partners.
- Running and compiling other reports and data from EMR and presenting to Partners.
- Managing the buy in and buy out of partners including direct communication with both attorneys and accountants.
- Oversight to IT projects including use of current EMR as well as implementation of other support IT systems.

**All About You Home Care Services CT** 2023 - 2024

*Executive Director*

- Responsible for the overall operations for $ 9 million total gross revenue including 130 staff and three locations.
- Working on growing the private duty business line as well as putting process and workflows into place.
- Projects include efficient use of electronic medical record system, establishing efficient workflow and staffing for back office positions, hiring and increasing the overall census of the organization.

**Granite VNA (formally Central NH VNA and Hospice)** 2021-2023

*Chief Operating Officer*

- Chief Operating Officer for the largest VNA in New Hampshire providing certified home health and hospice services to 82 towns and a 10 bed hospice house.
- Responsible for the overall operations for $46 million of the $50 million total revenue as well as 380 of the 480 staff members.
- Responsibilities include integration of the two branch offices into the main office through process alignment and transition to a new EMR, hiring for all open positions, and the Quality and Education departments.
- Active member of the Cultural Integration team post-merger.

**Central NH VNA and Hospice** 2017-2021

*Chief Executive Officer*

- CEO and Administrator for a not for profit VNA providing certified home health and hospice services in the Lakes Region of New Hampshire.
- Responsible for the overall operation including the budget and quality program.
- Worked with the Board of Directors to purchase a branch office and complete renovation of both buildings.
- Worked on establishing a stronger referral base and evaluating efficiencies and innovative programs to continue to work with our community partners.
- Co-Leader for the merger of two not for profit Visiting Nurse Associations to create Granite VNA.

**Visiting Nurse Association of South Central CT, Inc.** 2016 - 2017

*President and Chief Executive Officer*

- President/CEO and Administrator for a not for profit VNA that has provided certified home health services.
- Worked with the Board of Directors on the strategic plan of the organization for sustainability and overall operations of the organization.

- Worked on establishing a stronger referral base and evaluating efficiencies and innovative programs to continue to work with our community partners.

**Constellation Health Services, LLC** 2008 – 2016
*Chief Executive Officer*

- Assumed the role of President/CEO while maintaining the role of Administrator.
- Oversight of all aspects of the multiple service lines inclusive of budget and operations expenses over $20 million with a net profit over $1 million per year for last two years.
- Successfully executed several Assisted Living Preferred provider contracts, skilled nursing facility hospice contracts, as well one of five providers chosen to participate in Stamford Hospital's Bundled Payment Project with Remedy Partners.

*Administrator*

- Implementation of a web-based software system for point of care and back office in nine months.
- Increased average daily census by 100% in four years.
- Opened two branch offices from lease negotiation to office construction and furniture layout to staffing plans.
- Achieved licensure and certification for hospice services with a deficiency free survey.

**Visiting Nurse Association of South Central CT** 2005–2008
*Vice President of Quality Management*

**United Visiting Nurse Association** 1999-2005
*Manager of Clinical Operations*

**Norwalk Rehabilitation Services** 1993-1994
*Supervisor*

**Ahlbin Centers for Rehabilitation Medicine** 1989-1993, 1994-1999
*Senior Manager – Systems and Outcomes*

## PROFESSIONAL ACCOMPLISHMENTS:

- Excellent operations management skills and reorganizational structure changes.
- Expert in the EMR system and a BETA tester for new applications with EMR.
- Successfully completed a restructuring, continuous performance improvement project within two organizations.

## EDUCATION:

SACRED HEART UNIVERSITY (Fairfield, CT) 2001 – 2006
Degree: Masters of Business Administration with concentration in Healthcare.

QUINNIPIAC COLLEGE (Hamden, CT) 1985 - 1989
Degree: Bachelor of Science
Major: Occupational Therapy

**Other Relevant education:**
VILLANOVA UNIVERSITY 2011
Certification Achievement in Essentials of Project Management
Certification Achievement in Mastering Project Management

## BOARD AND VOLUNTEER POSITIONS:

- Board member of Connecticut Healthcare at Home Association
- Chair of Quality Improvement Committee at the Connecticut Healthcare at Home Association
- Vice Chair of Board of Director for the Partnership for Public Health – Laconia, NH
- Member of a Regional staffing task force to look at community alignment to address the staff shortage

**LICENSE:** Occupational Therapy License: State of NH

# David S. Fagan, MD

**Mid-State Health Center** [redacted]

## Education

- University of Maryland School of Medicine, MD, 1989
- Haverford College, BA, 1985, Phi Beta Kappa, Departmental Honors in Biology

## Residency

- University of Vermont Medical Center, Burlington, VT. Internal Medicine, 1989-1992

## Employment

- Mid-State Health Center, Internal Medicine, 2010-present
- Active Staff at Speare Memorial Hospital, Plymouth, NH, 2013-present

  Strategic Planning Committee 2013-present
- Woodsville Internal Medicine, 1994-2010
- Woodsville Clinic, Internal Medicine, 1992-1994
- Adjunct Assistant Professor of Medicine, Dartmouth Medical School, 1995-present
- Clinical Instructor, Department of Medicine, University of Vermont, 1996-2008
- Active Staff at Cottage Hospital, Woodsville, NH, 1992-2010

  President of Hospital Medical Staff, 1994

  President of Cottage Hospital, Inc., 1995-2005

  Chairman, Quality Assurance Committee, 2002-2005
- Research Associate, University of Maryland School of Medicine, 1981-1985
- Research Associate, Molecular Biology, Haverford College, 1984-1985

## License

- Board Certified in Internal Medicine, ABIM, 1997. Re-certified 2006, 2017.
- Licensed to practice in New Hampshire

## Memberships

- American College of Physicians, 2012-present
- New Hampshire State Medical Society, Hospital Delegate, 1992-2010
- President of Grafton County Medical Society, 1995
- Oxbow Senior Independence Program, President, 1997-1999

## Honors

- William B. Chambers Community Faculty Award for Excellence in Teaching and Patient Care, Dartmouth College, 1999

- Anthem Blue Cross and Blue Shield of New Hampshire Best Practice Awards: Cervical Cancer Screening, 2000, Cervical Cancer and Diabetic Retinal Exam, 2001, Woman's Health and Diabetic Care, 2002, Comprehensive Diabetic Care, 2003

***David S. Fagan, MD***

**Personal:** [redacted]

**Education:** University of Maryland School of Medicine, MD, 1989
Haverford College, BA, 1985, Phi Beta Kappa

**Residency:** Fletcher Allen Health Care, Burlington, VT. Internal Medicine, 1989-1992

**Employment:** David S. Fagan, MD (private practice), 1994-present, Internal Medicine

Active staff at Cottage Hospital, Woodsville, NH, 1992-present
President of Hospital Medical Staff, 1994
President of Cottage Hospital, Inc., 1995-2005
Chairman, Quality Assurance Committee, 2002-2005

Clinical Instructor, Department of Medicine, University of Vermont, 1996-2008

Adjunct Assistant Professor of Medicine, Dartmouth Medical School, 1995-2007

Woodville Clinic, PA, Internal Medicine 1992-1994

Research Associate, Department of Pathology, University of Maryland School of Medicine 1981-1985

Research Associate, Molecular Biology, Haverford College, 1984-1985

Teaching Assistant, Department of Biology, Haverford College, 1984-1985

**Licensure:** Board Certified in Internal Medicine, 1997. Recertified in Internal Medicine, 2006
Licensed to practice in Vermont and New Hampshire

**Memberships:** New Hampshire State Medical Society, hospital delegate, 1992-present
President of Grafton County Medical Society, 1995
Oxbow Senior Independence Program Board of Directors, 1995-2000, President 1997-1999

**Honors:** William B. Chambers Community Faculty Award for Excellence in Teaching and Patient Care, Dartmouth College, 1999

Anthem Blue Cross and Blue Shield of New Hampshire Best Practice Awards
Cervical Cancer Screening, 2000
Cervical Cancer and Diabetic Retinal Exam, 2001
Women's Health and Comprehensive Diabetic Care, 2002
Comprehensive Diabetic Care, 2003

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-09)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Navigating Recovery of the Lakes Region | | 1.4. Grantee Address<br>102 Court Street, Laconia, NH 03246 | |
| 1.5 Grantee Phone #<br>603-524-5939 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$129,660 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Daisy Pierce<br>BB1767BC5348462...<br>9/17/2026 | | 1.12. Name & Title of Grantee Signor 1<br><br>Daisy Pierce Executive Director | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox<br>ED9D05B04C63442...<br>9/17/2026 | | 1.14. Name & Title of State Agency Signor(s)<br><br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br><br>By: DocuSigned by: Robyn Guarino 748734844941480... Assistant Attorney General, On: 9/17/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").



Grantee Initials Initial DP

Date 9/17/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



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approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



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## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

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1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available statewide.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 6: Support first responders through training, resources, and safety focused initiatives.

1.6. The Grantee must implement *Bridging Crisis and Recovery: A Training for Police, Fire, and EMS* as a statewide, in-person expanded training of the existing "Beyond the Arrest" training, taught at the New Hampshire Police Standards and Training Council, that:

1.6.1. Increases first responder understanding of substance use disorder, addiction science, and recovery principles;

1.6.2. Improves first responder response strategies through trauma-informed communication and de-escalation practices;

1.6.3. Strengthens coordination between law enforcement, behavioral health providers, recovery organizations, and community-based support systems; and

1.6.4. Is grounded in nationally recognized evidence-based practices and guidance from organizations including, but not limited to, the Substance Abuse and Mental Health Services Administration (SAMHSA), the National Institute on Drug Abuse (NIDA), and the American Psychiatric Association (APA).

1.7. The Grantee must ensure trainings are led by professionals in the fields of substance use treatment and recovery, licensed clinicians, behavioral health educators, certified recovery support professionals, and first responder representatives, and include the following core components:

1.7.1. Compassionate, trauma-informed, and recovery-centered engagement practices that move beyond traditional enforcement-only approaches;

1.7.2. Education regarding the biological, psychological, and social factors associated with addiction, co-occurring mental health conditions, stigma, trauma, and barriers to treatment and recovery; and

1.7.3. Practical skills related to de-escalation, communication, crisis response, referral navigation, and community resource coordination.

1.8. The Grantee must ensure the training curriculum includes:

1.8.1. Science of addiction and substance use disorder;

1.8.2. Stigma reduction and recovery-oriented engagement;

1.8.3. Evidence-based treatment approaches;

1.8.4. Trauma-informed care principles;

1.8.5. Crisis intervention and de-escalation techniques;

1.8.6. Community-based services and referral pathways; and

1.8.7. Harm reduction and recovery support resources.

1.9. The Grantee must conduct a minimum of 20 trainings annually, targeting a minimum of 20 attendees per training. The Grantee must ensure trainings use a blended instructional model consisting of:

1.9.1. Classroom-based lecture and presentation;

1.9.2. Facilitated discussion and interactive learning;

1.9.3. Scenario-based exercises and practical application;

1.9.4. Case-study review and response analysis; and

1.9.5. Community resource education and referral training.

1.10. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.11. Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.12. Reporting

1.12.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.12.1.1. The name, mailing address, and physical address of the Grantee;

1.12.1.2. The time period covered by the report;

1.12.1.3. The date the report was prepared;

1.12.1.4. A detailed account of funding spent on approved uses;

1.12.1.5. The number of individuals served;

1.12.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.12.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.12.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.13. Additional Requirements

1.13.1. Background Checks

1.13.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.13.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.13.2. Confidential Data

1.13.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.13.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.13.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.13.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.13.2.4.1. How PII is gathered and stored;

1.13.2.4.2. Who will have access to PII;

1.13.2.4.3. How PII will be used in the system;

1.13.2.4.4. How individual consent will be achieved and revoked; and

1.13.2.4.5. Privacy practices.

1.13.2.5. The Department may conduct follow-up PIAs in the event of:

1.13.2.5.1. Significant process changes; and/or

1.13.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

### 3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.”

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all

original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

   8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

      8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

   8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

      8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

   8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

   8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

   8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which

exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| **Contractor Name:** | *Navigating Recovery of the Lakes Region* | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | |
| **Indirect Cost Rate (if applicable)** | 0.00% | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Funded by DHHS - SFY 28** |
| 1. Salary & Wages | $21,530 | $21,530 |
| 2. Fringe Benefits | $0 | $0 |
| 3. Consultants | $43,060 | $43,060 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 |
| 5.(a) Supplies - Educational | $0 | $0 |
| 5.(b) Supplies - Lab | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 |
| 5.(e) Supplies - Office | $0 | $0 |
| 6. Travel | $0 | $0 |
| 7. Software | $240 | $240 |
| 8. (a) Other - Marketing/Communications | $0 | $0 |
| 8. (b) Other - Education and Training | $0 | $0 |
| 8. (c) Other - Other (specify below) | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 |
| Total Direct Costs | $64,830 | $64,830 |
| | | |
| Total Indirect Costs | $0 | $0 |
| ***Subtotals*** | $64,830 | $64,830 |
| | **TOTAL** | **$129,660** |

Initial

Contractor Initials: DP

Date: 9/17/2026

# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Docusign Envelope ID: 73A2429F-7FBC-845A-801D-AC2590E14054

# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NAVIGATING RECOVERY OF THE LAKES REGION is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on June 08, 2016. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **746345**
Certificate Number: **0008005753**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 27th day of August A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 73A2429F-7FBC-845A-801D-AC2590E14054

# CERTIFICATE OF AUTHORITY

I, Lynne Towle, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Navigating Recovery of the Lakes Region.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on 9/10, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That Daisy Pierce, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Navigating Recovery to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 9/10/2026

Lynne T. Towle
Signature of Elected Officer
Name: Lynne T Towle
Title: Secretary

Docusign Envelope ID: 73A2429F-7FBC-845A-801D-AC2590E14054

ACORD®

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/27/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
Melcher & Prescott Insurance
426 Main Street
Laconia NH 03246

CONTACT NAME: Jessica Hildreth
PHONE (A/C, No, Ext): (603) 524-4535 FAX (A/C, No):
E-MAIL ADDRESS: jhildreth@melcher-prescott.com

**INSURED**
Navigating Recovery of the Lakes Region
102 Court Street
Laconia NH 03246

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Mount Vernon Fire Ins. Company | |
| INSURER B : US Liability Insurance Company | 25895 |
| INSURER C : Granite State Healthcare & Human Services Trust | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**COVERAGES** **CERTIFICATE NUMBER:** CL2671615337 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | [X] COMMERCIAL GENERAL LIABILITY<br>[ ] CLAIMS-MADE [X] OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>[X] POLICY [ ] PRO-JECT [ ] LOC<br>[ ] OTHER: | | | NPP2565177J | 07/01/2026 | 07/01/2027 | EACH OCCURRENCE<br>DAMAGE TO RENTED PREMISES (Ea occurrence)<br>MED EXP (Any one person)<br>PERSONAL & ADV INJURY<br>GENERAL AGGREGATE<br>PRODUCTS - COMP/OP AGG | $ 1,000,000<br>$ 100,000<br>$ 5,000<br>$ 1,000,000<br>$ 3,000,000<br>$ 1,000,000<br>$ |
| A | AUTOMOBILE LIABILITY<br>[ ] ANY AUTO<br>[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS<br>[X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY | | | NPP2565177J | 07/01/2026 | 07/01/2027 | COMBINED SINGLE LIMIT (Ea accident)<br>BODILY INJURY (Per person)<br>BODILY INJURY (Per accident)<br>PROPERTY DAMAGE (Per accident) | $ 1,000,000<br>$<br>$<br>$<br>$ |
| B | [X] UMBRELLA LIAB [X] OCCUR<br>[ ] EXCESS LIAB [ ] CLAIMS-MADE<br>[ ] DED [X] RETENTION $ 0 | | | CUP1560253H | 07/01/2026 | 07/01/2027 | EACH OCCURRENCE<br>AGGREGATE | $ 1,000,000<br>$ 1,000,000<br>$ |
| C | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | P10335HCHS2026 | 01/01/2026 | 01/01/2027 | [X] PER STATUTE [ ] OTH-ER<br>E.L. EACH ACCIDENT<br>E.L. DISEASE - EA EMPLOYEE<br>E.L. DISEASE - POLICY LIMIT | <br>$ 1,000,000<br>$ 1,000,000<br>$ 1,000,000 |
| A | Professional Liability | | | NPP2565177J | 07/01/2026 | 07/01/2027 | Each Incident<br>Aggregate Limit | $1,000,000<br>$3,000,000 |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Workers Comp. 3A State(s): NH

**CERTIFICATE HOLDER**

State of NH Dept of Health & Human Services
129 Pleasant Street
Concord NH 03301

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**

**© 1988-2015 ACORD CORPORATION. All rights reserved.**

# NONPROFIT COVER SHEET

**A. Entity Name: Navigating Recovery of the Lakes Region_____**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Daisy Pierce / (603) 524-5940 / daisy@navigatingrecovery.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Daisy Pierce Title: Executive Director
Signature: Daisy M. Pierce

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Steve Orton (President)** | Laconia Police Department (retired) |
| **Chelsea Lemke (Vice President)** | Netsmart |
| **Brian Keyes (Treasurer)** | Laconia Fire Department |
| **Lynne Towle (Secretary)** | Horizons Counseling Center |
| **Melissa Shadden-Cyr** | Newfound Area School District |
| **Alan McRae** | Church of Another Chance |
| **Cierra Gonyea** | NH Public Defenders Office |
| **Serene Eastman** | NH Department of Corrections |
| | |
| | |
| | |
| | |

**D. List Key Personnel (**Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Daisy Pierce** | Executive Director | $143,800 | $0 |
| | | | |
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## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 30824 | Navigating Recovery of the Lakes Region | 102 Court Street | Laconia | NH | 03246-3635 | G | 11/15/2026 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

Our Vision
Navigating Recovery of the Lakes Region envisions a caring, informed community where no one faces Substance Use Disorder alone, and where recovery, hope, and support are always within reach.

Our Mission
NRLR provides support for individuals seeking or embracing recovery, helping them begin and sustain a meaningful life free from the harmful impacts of alcohol and other drugs.

Our Values
We advocate for individuals affected by SUD, help people navigate barriers to recovery, facilitate access to recovery resources, support the recovery community, provide peer-to-peer recovery support services, educate the community, and participate in the discourse to combat stigma and discrimination.

- We embrace and promote recovery in individuals, families, and communities
- We appreciate the interconnectedness of individuals, families, and entire communities
- We value volunteerism, service, and collaboration
- We know recovery flourishes in supportive communities
- We know recovery gives back what addiction has taken away
- We believe all people deserve to be treated with dignity and respect
- We strive to end discrimination against people in recovery and those still suffering from the disease of addiction
- We respect multiple pathways to recovery, because what helps one person in recovery may not work for everyone
- We encourage building recovery capital, the development of a healthy lifestyle, and the reduction of risk to personal health and safety

# Navigating Recovery of The Lakes Region

## Financial Statements

## June 30, 2025 and 2024

Navigating Recovery of The Lakes Region

Financial Statements

June 30, 2025 and 2024

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**MALONE, DIRUBBO & COMPANY, P.C.** Certified Public Accountants

Ronda J. Kilanowski, CPA, CGMA
Penny I. Raby, CPA, CGMA
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PO Box 537, 195 Main Street 603-745-3121
Lincoln, NH 03251-0537 Fax 603-745-3312

# INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
Navigating Recovery of the Lakes Region
Laconia, New Hampshire

We have reviewed the accompanying financial statements of Navigating Recovery of the Lakes Region (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

**Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Navigating Recovery of the Lakes Region and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

**Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Malone, Dirubbo + Company, P.C.

Malone, Dirubbo & Company, P.C.
Laconia, New Hampshire

January 9, 2026

Navigating Recovery of The Lakes Region
Statements of Financial Position
June 30,

ASSETS

| | 2025 | 2024 |
|---|---|---|
| CURRENT ASSETS | | |
| Cash and cash equivalents | $ 703,494 | $ 658,103 |
| Cash - donor restricted | 505 | 505 |
| Accounts receivable | 224,059 | 93,785 |
| Prepaid expenses | 7,913 | 5,882 |
| Total Current Assets | 935,971 | 758,275 |
| PROPERTY AND EQUIPMENT | | |
| Buildings | 319,155 | 285,738 |
| Furniture and equipment | 30,890 | 18,691 |
| Land | 88,176 | 88,176 |
| Total Property and Equipment | 438,221 | 392,605 |
| Less, accumulated depreciation | (56,687) | (46,014) |
| Net Property and Equipment | 381,534 | 346,591 |
| OTHER ASSETS | | |
| Annuity | 165,106 | 159,522 |
| TOTAL ASSETS | $ 1,482,611 | $ 1,264,388 |

## LIABILITIES AND NET ASSETS

| | 2025 | 2024 |
|---|---|---|
| CURRENT LIABILITIES | | |
| Accounts payable | $ - | $ 453 |
| Accrued compensated absences | 14,987 | 14,987 |
| Accrued payroll and related expenses | 22,831 | 19,220 |
| Total Current Liabilities | 37,818 | 34,660 |
| NET ASSETS | | |
| Without donor restrictions | 1,176,388 | 961,323 |
| With donor restrictions | 268,405 | 268,405 |
| Total Net Assets | 1,444,793 | 1,229,728 |
| TOTAL LIABILITIES AND NET ASSETS | $ 1,482,611 | $ 1,264,388 |

See accompanying notes and independent accountant's report.

Navigating Recovery of The Lakes Region
Statement of Activities
For The Year Ended June 30, 2025

| | WITHOUT DONOR RESTRICTIONS | | | |
|---|---|---|---|---|
| | OPERATING | BOARD DESIGNATED | WITH DONOR RESTRICTIONS | TOTAL |
| REVENUE AND SUPPORT | | | | |
| Contributions | $ 12,464 | $ - | $ - | $ 12,464 |
| Grants | 1,001,594 | - | - | 1,001,594 |
| Rental income | 18,000 | - | - | 18,000 |
| Interest income | 5,601 | - | - | 5,601 |
| Total Revenue and Support | 1,037,659 | - | - | 1,037,659 |
| Net assets released from restrictions | 8,420 | (8,420) | - | - |
| FUNCTIONAL EXPENSES | | | | |
| Program services | 691,865 | - | - | 691,865 |
| Management and general | 130,729 | - | - | 130,729 |
| Total Functional Expenses | 822,594 | - | - | 822,594 |
| INCREASE (DECREASE) IN NET ASSETS | 223,485 | (8,420) | - | 215,065 |
| NET ASSETS - BEGINNING | 948,329 | 12,994 | 268,405 | 1,229,728 |
| NET ASSETS - ENDING | $ 1,171,814 | $ 4,574 | $ 268,405 | $ 1,444,793 |

See accompanying notes and independent accountant's report.

Navigating Recovery of The Lakes Region
Statement of Activities
For The Year Ended June 30, 2024

| | WITHOUT DONOR RESTRICTIONS | | | |
|---|---|---|---|---|
| | OPERATING | BOARD DESIGNATED | WITH DONOR RESTRICTIONS | TOTAL |
| REVENUE AND SUPPORT | | | | |
| Contributions | $ 39,528 | $ - | $ - | $ 39,528 |
| Grants | 642,395 | - | - | 642,395 |
| Rental income | 18,000 | - | - | 18,000 |
| Interest income | 5,409 | - | - | 5,409 |
| Total Revenue and Support | 705,332 | - | - | 705,332 |
| Net assets released from restrictions | 11,475 | (11,475) | - | - |
| FUNCTIONAL EXPENSES | | | | |
| Program services | 563,333 | - | - | 563,333 |
| Management and general | 118,667 | - | - | 118,667 |
| Total Functional Expenses | 682,000 | - | - | 682,000 |
| INCREASE (DECREASE) IN NET ASSETS | 34,807 | (11,475) | - | 23,332 |
| NET ASSETS - BEGINNING | 913,522 | 24,469 | 268,405 | 1,206,396 |
| NET ASSETS - ENDING | $ 948,329 | $ 12,994 | $ 268,405 | $ 1,229,728 |

See accompanying notes and independent accountant's report.

Navigating Recovery of The Lakes Region
Statement of Functional Expenses
For The Year Ended June 30, 2025

| | Program Services | Management & Administrative | Total |
|---|---|---|---|
| Personnel expense | $ 433,635 | $ 88,362 | $ 521,997 |
| Employee benefits | 43,360 | 11,539 | 54,899 |
| Payroll tax expense | 33,892 | 6,882 | 40,774 |
| Insurance expense | 11,399 | 3,800 | 15,199 |
| Program expense | 99,914 | - | 99,914 |
| Professional fees | 17,194 | 5,732 | 22,926 |
| Marketing | 4,985 | - | 4,985 |
| Depreciation and amortization | 8,004 | 2,668 | 10,672 |
| Communication | 3,651 | 1,276 | 4,927 |
| Professional development | 1,566 | - | 1,566 |
| Membership dues and fees | 743 | - | 743 |
| Computer and internet | 9,367 | 3,122 | 12,489 |
| Occupancy | 19,875 | 7,348 | 27,223 |
| Donated program services | - | - | - |
| Miscellaneous | 4,280 | - | 4,280 |
| Total Functional Expenses | $ 691,865 | $ 130,729 | $ 822,594 |

See accompanying notes and independent accountant's report.

Navigating Recovery of The Lakes Region
Statement of Functional Expenses
For The Year Ended June 30, 2024

| | Program Services | Management & Administrative | Total |
|---|---|---|---|
| Personnel expense | $ 375,064 | $ 82,404 | $ 457,468 |
| Employee benefits | 29,567 | 11,304 | 40,871 |
| Payroll tax expense | 29,377 | 6,462 | 35,839 |
| Insurance expense | 11,806 | 3,935 | 15,741 |
| Program expense | 59,744 | - | 59,744 |
| Professional fees | 14,908 | 4,970 | 19,878 |
| Marketing | 2,858 | - | 2,858 |
| Depreciation and amortization | 7,871 | 2,624 | 10,495 |
| Communication | 4,739 | 1,580 | 6,319 |
| Professional development | 2,069 | - | 2,069 |
| Membership dues and fees | 1,231 | - | 1,231 |
| Computer and internet | 5,110 | 1,703 | 6,813 |
| Occupancy | 11,056 | 3,685 | 14,741 |
| Donated program services | 7,074 | - | 7,074 |
| Miscellaneous | 859 | - | 859 |
| Total Functional Expenses | $ 563,333 | $ 118,667 | $ 682,000 |

See accompanying notes and independent accountant's report.

Navigating Recovery of The Lakes Region
Statements of Cash Flows
For The Year Ended June 30,

| CASH FLOWS FROM OPERATING ACTIVITIES | 2025 | 2024 |
|---|---|---|
| Change in net assets | $ 215,065 | $ 23,332 |
| Adjustments to reconcile net assets to net cash provided by (used in) operations: | | |
| Depreciation and amortization | 10,672 | 10,495 |
| (Increase) decrease in: | | |
| Accounts receivable | (130,274) | (65,389) |
| Prepaid expenses | (2,031) | - |
| Increase (decrease) in: | | |
| Accounts payable | (452) | (1,018) |
| Accrued expenses | 3,611 | 3,773 |
| Net Cash Provided by Operations | 96,591 | (28,807) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of annuity | (5,584) | (5,395) |
| Purchases of property and equipment | (45,616) | (7,314) |
| Net Cash Used in Investing Activities | (51,200) | (12,709) |
| Net increase (decrease) in cash | 45,391 | (41,516) |
| Cash, Beginning of Year | 658,608 | 700,124 |
| Cash, End of Year | $ 703,999 | $ 658,608 |

See accompanying notes and independent accountant's report.

NOTE 1: Summary of Significant Accounting Policies

a. Organization

Navigating Recovery of the Lakes Region is a New Hampshire nonprofit corporation that provides information and referral, crisis intervention and other related services through the use of a telephone hotline and office visitations. Navigating Recovery of the Lakes Region also provides coaching and mentorship to the community relating to substance use disorder.

b. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

c. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

d. Restricted Cash

The Organization considers all highly liquid investments with a maturity of three months or less when purchased and restricted for a particular purpose to be restricted cash.

e. Accounts Receivable

The accounts receivable consists of amount due from grants. Management makes a reasonable effort to collect on all amounts due. Therefore, no accounting is made for credit losses and any uncollectible amounts are expected to be minimal.

f. Accrued Compensated Absences

The Organization's policy is to compensate full-time employees paid time off annually, depending on length of service. Accordingly, accrued expenses are recorded in the financial statements.

g. Net Assets

In accordance with accounting principles generally accepted in the United States of America, the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the organization's management and board of directors.

NOTE 1: Summary of Significant Accounting Policies (Continued)

g. Net Assets (continued)

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. The Organization has elected to have all donor contributions with restrictions expiring in the same reporting period recorded as donor contributions without restrictions.

h. Revenue Recognition

The Organization derives its revenue from grants and contributions received to support the programs and services they provide. The Organization offers free support services to the community relating to substance use disorder.

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

The Organization has adopted Accounting Standards Update (ASU) No. 2018-08 Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605} as management believes the standard improves the usefulness and understandability of the Organization's financial reporting.

i. Grants and Awards

The Organization uses the accrual method of accounting for all significant items of revenue and expenses. Grants are recorded when awarded. Restricted funds are accounted for in accordance with various donor and grantor requirements.

j. Promises to Give

Unconditional and conditional promises to give are recognized as revenues in the period received. These amounts are recorded at their fair value. The Organization considers promises to give to be fully collectible; accordingly, no allowance for credit losses is required.

NOTE 1: Summary of Significant Accounting Policies (Continued)

k. Support

Contributions are generally available for unrestricted use in the related year unless specifically restricted by the donor. Unconditional promises to give are recorded when the promise is received. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received.

Grants and contributions of cash or other assets are reported as with or without donor restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restriction are reclassified as net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

l. Exchange Transactions

The Organization recognizes some grants and awards as exchange transactions. Accordingly, revenue is recognized when earned and expenses are recognized as incurred.

m. Functional Expenses

Functional expenses have been allocated between program services and supporting services based on an analysis of personnel time and space utilization for the related activities.

n. Advertising Costs

The Organization expenses advertising costs as they are incurred.

o. Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

NOTE 1: Summary of Significant Accounting Policies (Continued)

p. Tax Status

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

NOTE 2: Availability and Liquidity

The following represents the Organization's financial assets at June 30:

| Financial assets at year-end: | 2025 | 2024 |
|---|---|---|
| Cash and cash equivalents | $ 703,999 | $ 658,608 |
| Accounts Receivable | 224,059 | 93,785 |
| Total financial assets | 928,058 | 752,393 |
| Donor-imposed restrictions: | | |
| Funds subject to time and purpose restrictions | (505) | (505) |
| Net financial assets after donor-imposed restrictions | 927,553 | 751,888 |
| Less board designated funds | (4,573) | (12,993) |
| Financial assets available to meet general expenditures over the next twelve months | $ 922,980 | $ 738,895 |

The Organization regularly monitors resources required to meet its operating needs. For purposes of analyzing resources available to meet general expenditures over a twelve-month period, the Organization considers all expenditures related to its ongoing activities. In addition, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor restricted funds. Refer to the statement of cash flow which identifies the sources and uses of the Organization's cash.

NOTE 3: Federally Insured Limits

The Organization maintains its cash at one financial institution. Accounts at this institution are secured by the Federal Deposit Insurance Corporation (FDIC) or the Securities Protection Investment Corporation up to $250,000. As of June 30, 2025 and 2024, the Organization had uninsured funds of $481,879 and $408,608 respectively.

NOTE 4: Annuity

The Organization entered into a contract with Global Atlantic Financial Group for a Single Premium Deferred Annuity Contract. The annuity date was September 15, 2022 with a maturity date of September 15, 2080. The interest rate payable on the contract is guaranteed for contract years one through three at 3.50% and for years after not to be less than 0.10%. Funds can be withdrawn without charge after contract year one to the greater of 1) 10% of contract value on previous anniversary and 2) required minimum distribution for one calendar year. Charges are assessed as a percentage of the amount subject to withdrawal charges for contract years one and two at 8%; year three at 7% and year four and later 0%.

NOTE 5: Property and Equipment

Donations of property and equipment are recorded at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long such assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Property and equipment are carried on the books at cost and are depreciated using the straight-line method over the following estimated useful lives:

| | Years |
|---|---|
| Buildings | 40 |
| Improvements | 15 |
| Furniture & fixtures | 5 |

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Property and equipment purchases of $2,500 or more are capitalized. Depreciation expense for the years ended June 30, 2025 and 2024 was $10,672 and $10,495, respectively.

February 2019, the Organization was a subrecipient of a Community Development Block Grant (CDBG) through the City of Laconia in the amount of $267,900, which is subject to a mortgage deed and performance lien through February 8, 2039. The funds were used to purchase and renovate a building for their services at 92-102 Court Street, Laconia, New Hampshire. The building is restricted by donor because the Organization is obligated to maintain the building for twenty years for the benefit of their services primarily to low and moderate-income persons. Upon default of this condition, the City of Laconia shall have the right to recover all or a portion of the CDBG funds expended. See note 7.

NOTE 6: Lease Income

The Organization is the lessor of a commercial building located at 92 Court Street, Laconia, New Hampshire. In November 2022 the Organization entered into an operating agreement commencing December 1, 2022 for thirty-six months. The monthly revenue is $1,500.

Cash receipts from the operating lease are classified within cash flows from operating activities. The lease does not transfer ownership of the leased assets and does not provide an option for the lessee to purchase the asset.

The maturity of lease receivables as of June 30, 2025 is as follows:

| | |
|---|---|
| 2026 | $ 7,500 |

The cost of the land, building and improvements recorded in fixed assets for the years ended June 30, 2025 and 2024 was $109,042 and $109,042, respectively. The accumulated depreciation for the building and improvements for the years ended June 30, 2025 and 2024 was $9,483 and $7,856, respectively.

NOTE 7: Net Assets with Donor Restrictions

Net assets with donor restrictions include the following at June 30:

| | 2025 | 2024 |
|---|---|---|
| City of Laconia (CDBG) | $ 267,900 | $ 267,900 |
| Granite United Way | 505 | 505 |
| Total | $ 268,405 | $ 268,405 |

NOTE 8: Net Assets with Without Donor Restrictions

The Board of Directors has placed self-imposed limits on the use of net assets by designating funds to support Navigating Recovery of the Lakes Regions' mission. Board Designated fund balance for the years ended June 30, 2025 and 2024 was $4,574 and $12,994, respectively.

NOTE 9: Concentrations

The Organization's sources of revenue and support are as follows for the years ended June 30:

| | 2025 | 2024 |
|---|---|---|
| Grants | 96.52 % | 91.08 % |
| Contributions | 1.20 | 5.60 |
| Rental income | 1.74 | 2.55 |
| Interest income | .54 | .77 |
| | 100.00 % | 100.00 % |

NOTE 10: Donated Services

Donated services are recognized if the services received require special skills, are provided by individuals possessing those skills, and would typically need to be funded if not provided by donation.

Donated services for coverage of the crisis line have been reflected in the financial statements as support and expense for the years ended June 30, 2025 and 2024. For the year ended June 30, 2025 there are no donated services. For the year ended June 30, 2024, the estimated value of the volunteers donated was $7,074. This was determined based on 442 and 411 recorded volunteer hours valued at $16 per hour for crisis line volunteers.

NOTE 11: Subsequent Events

Management has evaluated subsequent events through January 9, 2025 the date the financial statements were available to be issued.

DAISY MERRILL PIERCE

[redacted]

## EDUCATION

***PhD - University of Colorado Boulder, School of Education*** 2008-2015

Advisor: A. Susan Jurow, PhD
Specialization: Educational Psychology & Learning Sciences

***BA - Williams College, Williamstown, MA*** 1999-2003

Major: Psychology

## PROFESSIONAL SUMMARY

Compassionate and dedicated teacher, researcher, and community member with a diverse skillset. Proven capabilities in leadership, communication, and education with a passion for bridging the gaps - cultural, social, and emotional - hindering acceptance among diverse groups of people. Experience in office administration, hiring, and training with a background in project start-up, organization, and management.

## EXPERIENCE

***Executive Director*** 2016-Present

Navigating Recovery of the Lakes Region; Laconia, NH

*Oversees the community addiction management organization and recovery center; works with the board of directors to create a strategic plan for the organization, develop a fundraising plan, and evaluate the organization over time; operates as the organization liaison for public relations and community education; develops and manages the organization's policies and procedures; acts as staff liaison to the board of directors; cultivates and maintains relationships with strategic and fiscal partners; interfaces with community providers, professional associations, and other addiction management agencies as necessary.*

***Online Learning Assistant Coordinator*** 2012-2015

Independent Learning and Continuing Education at CU; Boulder, CO

*Responsibilities included: managing the Learning Assistants; creating training programs; updating the procedures and processes guidelines; customizing LA roles for the needs of particular courses; coordinating synergies and collaborations between the Online LA program and the peer tutoring program; and translating best face-to-face practices into online practices.*

***Graduate Teacher*** 2009-2012

School of Education at CU; Boulder, CO

*Course instructor for a total of nine (9) sections for the following courses: EDUC 4411 – Educational Psychology for Elementary Schools, EDUC 3013 – School and Society, and EDUC 4112 – Educational Psychology and Adolescent Development (Faculty & Course Questionnaires available upon request).*

***Graduate Research Assistant*** 2008-2010

School of Education at CU; Boulder, CO

*Participated on the following research projects: exploring "soul" and "role" in the Courage to Lead teacher and administrator leadership program; writing grant for funding, establishing and examining the El Pueblo Mágico after school program; and evaluating online courses offered through the School of Education.*

***Regulatory Affairs Coordinator II*** 2005-2008

Clinical Investigations Core, University of Colorado Cancer Center; Aurora, CO

*Responsibilities included: opening new protocols using experimental drugs to treat breast, gynecological cancers, and sarcoma; writing subject consent forms and protocol summaries; submitting studies for IRB and Hospital Research Review Committee approval; annual continuing reviews, safety reports, protocol amendments; and maintaining study binders.*

***Professional Research Assistant & Lab Coordinator*** 2004-2005

Cognitive Development Center at CU; Boulder, CO

*Responsibilities included: hiring, training & supervising Undergraduate Research Assistants; writing, organization & management of study grants; database maintenance; recruiting & scheduling of participants; running study subjects; coordinating all annual, monthly, weekly, & daily lab activities; and renewing HRC Protocols.*

**PUBLICATIONS & PRESENTATIONS**

Bonner, Bryan L., Baumann, Michael R., Lehn, Austin K., **Pierce, Daisy M**., Wheeler, Erin C. (2006). Modeling collective choice: decision-making on complex intellective tasks. *European Journal of Social Psychology, 36 (5)*, 617-633

Jurow, A.S. & **Pierce, D.** *Exploring the Relations between "Soul" and "Role": Learning from the Courage to Lead*. Paper presented at the meeting of the American Educational Research Association (April 2009), San Diego, CA.

Jurow, A.S., & **Pierce, D**. (2011). Exploring the relations between "soul" and "role": Learning from the courage to lead. *Mind, Culture, and Activity*, *18*(1), 26-42.

**Pierce, D**. *El Pueblo Mágico: An Innovative Environment for Social and Emotional Learning for Dual Language Learners*. Paper presented at the meeting of the American Educational Research Association (April 2011), New Orleans, LA.

Gutiérrez, K. D., Bien, A. C., Selland, M. K., & **Pierce, D. M**. (2011). Polylingual and polycultural learning ecologies: Mediating emergent academic literacies for dual language learners. *Journal of Early Childhood Literacy*, *11*(2), 232-261.

Weidler-Lewis, J. **Pierce, D.** & Walter, C. *Conflicting Discourses: An Examination of "Time" in Online Learning Courses Facilitated by Learning Assistants*. Presented at the World Conference on Educational Media & Technology (June 2013), Victoria, British Columbia.

**Pierce, D**. (2015). *The affective dimensions of learning at El Pueblo Mágico: An analysis of the practice of El Maga letter writing* (Doctoral dissertation). Retrieved from ProQuest Dissertations & Theses at University of Colorado Boulder. (Order No. 3704791).

Gately, C. & **Pierce, D.** *Partners in Recovery Wellness: How Hospitals and Recovery Coaches Can Improve Outcomes for Patients with Substance Use Disorder.* Presented at the New Hampshire Behavioral Health Summit (December 2018), Manchester, NH.

**COMMUNITY LEADERSHIP**

| | |
|---|---|
| *State Health Assessment and State Health Improvement Plan Advisory Council* | 2019-2025 |
| *Laconia Housing Task Force Chair* | 2023-2024 |
| *Gilford Rotary Club Board Member* | 2023-2026 |
| *Recovery Friendly Workplace Advisory Council* | 2022-Present |
| *Granite United Way Board Member* | 2023-Present |
| *Endowment for Health Board Member* | 2024-Present |
| *NH Partnership for Recovery Residences* | 2024-Present |

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-10)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>New Hampshire Alcohol and Drug Abuse Counselors Association | | 1.4. Grantee Address<br>130 Pembroke Road, Suite 150,<br>Concord, NH, 03301 | |
| 1.5 Grantee Phone #<br>603-724-7520 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$400,000 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Carol Furlong 9/21/2026<br>B88C07ECE7CA41C... | | 1.12. Name & Title of Grantee Signor 1<br><br>Carol Furlong NHADACA Board President El | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox 9/21/2026<br>ED9D05B04C63442... | | 1.14. Name & Title of State Agency Signor(s)<br><br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br><br>By: DocuSigned by: Robyn Guarino Assistant Attorney General, On: 9/21/2026<br>748734844941480... | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

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Date 9/21/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



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Grantee Initials CF

Date 9/21/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials Initial CF

Date 9/21/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

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1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues. The Grantee must:

1.1.1. Ensure that all activities, services, deliverables, and costs performed or incurred under this Agreement are separate and distinct from those funded under any other agreement with the Department or State.

1.2. The Grantee must ensure services are available statewide.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 1: Expand prevention and family strengthening services for older adults, including, but not limited to:

1.5.1.1. Supporting evidence-based and/or evidence-informed primary, secondary, and tertiary prevention programs and services, including efforts to:

1.5.1.1.1. Promote healthy lifestyles, reduce isolation, build skills and resilience and facilitate community-based prevention efforts particularly for older adults; and

1.5.1.1.2. Providing support for public and non-public school programs and services for students with OUD and any cooccurring SUD/MH issues or who have been affected by OUD and any co-occurring SUD/MH issues within their family.

1.5.1.2. Supporting family strengthening programs for children, youth and families impacted by OUD/SUD including kinship caregivers and foster parents.

1.6. The Grantee must sustain and expand the Credentialing Support Partnership

(CSP), which is a statewide workforce infrastructure initiative intended to strengthen and speed up credential attainment, workforce preparedness, supervision access, mentorship capacity, systems coordination, and long-term workforce sustainability. The Grantee must:

1.6.1. Provide individualized supervision, licensure and workforce navigation, and one-on-one consultation services for participants pursuing or renewing Master Licensed Alcohol and Drug Counselor (MLADC), Licensed Alcohol and Drug Counselor (LADC), and Certified Recovery Support Worker (CRSW) credentials;

1.6.2. Expand the CSP' supervision and workforce support infrastructure, to increase providers able to address co-occurring mental health and substance use disorders across prevention, treatment, recovery, and community-based settings, by adding the following:

1.6.2.1. Two (2) co-occurring behavioral health licensure pathways:

1.6.2.1.1. Licensed Clinical Mental Health Counselor (LCMHC); and

1.6.2.1.2. Licensed Independent Clinical Social Worker (LICSW); and

1.6.2.2. Two (2) prevention-focused credentials:

1.6.2.2.1. Certified Prevention Specialist (CPS); and

1.6.2.2.2. Advanced Certified Prevention Specialist.

1.7. The Grantee must conduct quarterly supervision-focused consultation calls on the following topics, including, but not limited to:

1.7.1. Peer-to-peer learning.

1.7.2. Mentorship.

1.7.3. Clinical collaboration.

1.7.4. Workforce retention.

1.7.5. Planning for and promotion of new specialized training opportunities designed to enhance specialty and emerging care delivery competencies, including, but not limited to:

1.7.5.1. Working with older adult populations.

1.7.5.2. Diversifying skills and understanding of suicide prevention programming that goes beyond existing trainings.

1.7.5.3. Clinical skills training for treating stimulant and polysubstance use disorder.

1.8. The Grantee must develop a digital CSP Mentor Model Toolkit designed to

support replication of workforce mentorship structures statewide. The Grantee must ensure the toolkit includes, at a minimum:

1.8.1. Mentorship guidance;

1.8.2. Supervision resources;

1.8.3. Workforce navigation tools; and

1.8.4. Implementation recommendations for partner agencies, educational institutions, and workforce programs.

1.9. The Grantee must implement a self-assessment and preparedness framework, informed by CSP staff, past participants, and key informant stakeholders, designed to help early-career professionals identify competency strengths, supervision needs, and workforce development priorities.

1.10. The Grantee must conduct statewide supervisor needs assessments and develop supervision administration toolkits, templates, and documentation supports to streamline supervision activities and improve workforce consistency.

1.11. Collaboration and Outreach

1.11.1. The Grantee must:

1.11.1.1. Maintain collaborative relationships with the Office of Professional Licensure and Certification, educational institutions, national technical assistance partners, prevention organizations, and recovery community organizations by participating in biannual joint planning meetings, recurring workforce coordination discussions, and formalizing Memoranda of Understanding where appropriate;

1.11.1.2. Develop targeted partnership with Concord's Community College, New Hampshire Technical Institute (NHTI) to support workforce pipeline development, internship coordination, student mentorship, and credentialing education activities; and

1.11.1.3. Implement statewide workforce outreach campaigns and update workforce communication materials quarterly.

1.12. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.13. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.14. Reporting

1.14.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.14.1.1. The name, mailing address, and physical address of the Grantee;

1.14.1.2. The time period covered by the report;

1.14.1.3. The date the report was prepared;

1.14.1.4. A detailed account of funding spent on approved uses;

1.14.1.5. The number of individuals served;

1.14.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.14.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.14.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.15. Additional Requirements

1.15.1. Background Checks

1.15.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.15.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement; and

1.15.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.15.2. Confidential Data

1.15.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.15.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.15.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.15.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.2.4.1. How PII is gathered and stored;

1.15.2.4.2. Who will have access to PII;

1.15.2.4.3. How PII will be used in the system;

1.15.2.4.4. How individual consent will be achieved and revoked; and

1.15.2.4.5. Privacy practices.

1.15.2.5. The Department may conduct follow-up PIAs in the event of:

1.15.2.5.1. Significant process changes; and/or

1.15.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

### 3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.”

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all

original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

## 4. Records

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred net registration fees collected in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Includes reporting of registration fee revenue for the previous month.
   4.6. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.7. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

   8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

      8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

   8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

      8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

   8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

   8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

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8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget

| New Hampshire Department of Health and Human Services | | | | |
|---|---|---|---|---|
| **Contractor Name:** | *New Hampshire Alcohol and Drug Abuse Counselors Association* | | | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | | | |
| **Budget Period:** | *Upon G&C approval -SFY 2028* | | | |
| **Indirect Cost Rate (if applicable)** | 14.74% | | | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Contractor Share/ Match** | **Program Cost - Funded by DHHS - SFY 28** | **Program Cost - Contractor Share/ Match** |
| 1. Salary & Wages | $119,370 | $0 | $119,370 | $0 |
| 2. Fringe Benefits | $29,843 | $0 | $29,843 | $0 |
| 3. Consultants | $10,000 | $4,348 | $10,000 | $4,348 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 | $0 | $0 |
| 5.(a) Supplies - Educational | $800 | $0 | $800 | $0 |
| 5.(b) Supplies - Lab | $0 | $0 | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 | $0 | $0 |
| 5.(e) Supplies - Office | $300 | $0 | $300 | $0 |
| 6. Travel | $300 | $0 | $300 | $0 |
| 7. Software | $0 | $0 | $0 | $0 |
| 8. (a) Other - Marketing/Communications | $2,350 | $0 | $2,350 | $0 |
| 8. (b) Other - Education and Training | $700 | $0 | $700 | $0 |
| 8. (c) Other - Other (specify below) | $0 | $0 | $0 | $0 |
| *Other (Subscriptions/Memberships)* | $800 | $0 | $800 | $0 |
| *Other (Audit/Legal)* | $350 | $0 | $350 | $0 |
| *Other (Learning Management System)* | $3,169 | $0 | $3,169 | $0 |
| *Other (Scholarships)* | $3,000 | $0 | $3,000 | $0 |
| *Other (Managed IT and Data Security)* | $3,322 | $0 | $3,322 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 | $0 | $0 |
| Total Direct Costs | $174,304 | $4,348 | $174,304 | $4,348 |
| | | $0 | | |
| Total Indirect Costs | $25,696 | $652 | $25,696 | $652 |
| ***Subtotals*** | **$200,000** | $5,000 | **$200,000** | $5,000 |
| | | **TOTAL DHHS FUNDED** | **$400,000** | |

Contractor Initials: Initial CF

Date: 9/21/2026

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# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE ALCOHOL AND DRUG ABUSE COUNSELORS ASSOCIATION is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 26, 1985. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **89242**

Certificate Number: **0007958395**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 30th day of June A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 19FFE4E9-2A15-8736-8272-1DBE8F63CCB3

# CERTIFICATE OF AUTHORITY

I, Emily Carrara, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of New Hampshire Alcohol and Drug Abuse Counselors Association.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 22, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That Carol Furlong, President Elect; or Christine McKenna, President; or Diane Fontneau, Immediate Past President (may list more than one person) (Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Alcohol and Drug Abuse Counselors Association to enter into
(Name of Corporation/ LLC)

contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 8/28/26

Signature of Elected Officer
Name: Emily Carrara
Title: Secretary

Docusign Envelope ID: 19FFE4E9-2A15-8736-8272-1DBE8F63CCB3

ACORD

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 06/30/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
Byse Insurance - Laconia
67 Water Street Unit 201
Laconia NH 03246

CONTACT NAME: Jennifer Sheldon
PHONE (A/C, No, Ext): (603) 673-1201 FAX (A/C, No): (603) 524-0748
E-MAIL ADDRESS: jennifer@hpminsurance.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Continental Casualty Company | 20443 |
| INSURER B : Travelers Property Casualty Co of America (A/R) | |
| INSURER C : Hanover Insurance Company | 22292 |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**INSURED**
NH ALCOHOL & DRUG ABUSE COUNSELERS (SEE ENDT)
130 PEMBROKE RD STE 150
130 Pembroke Road, Ste. 150
CONCORD NH 03301

**COVERAGES** **CERTIFICATE NUMBER:** CL25121243226 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. *LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | [X] COMMERCIAL GENERAL LIABILITY<br>[ ] CLAIMS-MADE [X] OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>[ ] POLICY [ ] PRO-JECT [ ] LOC<br>[ ] OTHER: | | | 6025655757 | 06/30/2026 | 06/30/2027 | EACH OCCURRENCE | $ 2,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 1,000,000 |
| | | | | | | | MED EXP (Any one person) | $ 10,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 2,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 4,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ 4,000,000 |
| | | | | | | | Employment Practices Liability Insu | $ 10,000 |
| A | AUTOMOBILE LIABILITY<br>[ ] ANY AUTO<br>[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS<br>[ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | [ ] UMBRELLA LIAB [ ] OCCUR<br>[ ] EXCESS LIAB [ ] CLAIMS-MADE<br>[ ] DED [ ] RETENTION $ | | | | | | EACH OCCURRENCE | $ |
| | | | | | | | AGGREGATE | $ |
| | | | | | | | | $ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [ ]<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | 6JUB-0413N90-8-26 | 05/03/2026 | 05/03/2027 | [ ] PER STATUTE [ ] OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 100,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 100,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 500,000 |
| C | Professional Liability | | | LHVH29508305 | 06/30/2026 | 06/30/2027 | General Aggregate | $3,000,000 |
| | | | | | | | Professional Liability | $1,000,000 |
| | | | | | | | Privacy & Security Liabili | $1,000,000 |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Work peformed during the policy period. Certificate Holder is included as additional insured as per written contract or agreement

**CERTIFICATE HOLDER**

State of New Hampshire Department of Health & Human Services
129 Pleasant St
Concord NH 03301

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**

Deborah Stanhope



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**The ACORD name and logo are registered marks of ACORD**

# NONPROFIT COVER SHEET

**A. Entity Name: New Hampshire Alcohol and Drug Abuse Counselors Association**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Dianne Castrucci, 603-225-7060, dianne@nhadaca.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Dianne Castrucci Title: Executive Director/CEO
Signature: Dianne Castrucci

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses) | Affiliations |
|---|---|
| E.g., John Doe (President) | |
| **Diane Fontneau (Immediate Past President)** | Hope on Haven Hill |
| **Christine McKenna (President)** | GNCA/Keystone Hall |
| **Carol Furlong (President Elect)** | Retired |
| **Kim Haney (Treasurer)** | Canterbury Behavioral Health |
| **Emily Carrara (Secretary)** | Amoskeag Health |
| **Jim Michaels (North Country Rep)** | Seacoast Mental Health |
| **Sara Dupont (Lakes Region Rep)** | Plymouth State University |
| **Ward Clem (Central Rep)** | Choices and Recovery |
| **Cheryle Pacapelli (Southern Rep)** | Retired |
| **Lisa Spurrell (Seacoast Rep)** | Families in Transition |
| **Elena VanZandt (CT Valley Rep)** | HALO Educational Systems |
| **Phoebe Axtman (At-Large Rep)** | Be One Counseling |
| **Bobby Ringuette (At-Large Rep)** | Greater Nashua Mental Health |
| **IvySue Hranac (At-Large Rep)** | A Meaningful Journey, PLLC |
| **Robert Mensha (Student Rep)** | The Doorways of Greater Manchester |

**D. List Key Personnel** (Resumes must be available upon request to the person(s) listed in section B or may be attached)**:**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Dianne Castrucci** | CEO | $115,000 | $9,200 |
| **Allison Cunningham** | COO | $110,000 | $8,800 |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 17440 | NH Alcohol & Drug Abuse Counselors Association | 130 Pembroke Road, Suite 100 | Concord | NH | 03301 | G | 5/15/2027 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ X ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

**New Hampshire Alcohol & Drug Abuse Counselors Association**
**NH Training Institute on Addictive Disorders**
**Credentialing Support Partnership**
**Clinician Wellbeing Network**
**130 Pembroke Road, Suite 150, Concord, NH 03301**
**603-225-7060 NHADACA.ORG**

Mission: NHADACA's mission is to provide quality education, workforce development, advocacy, ethical standards and leadership for addiction professionals. We empower efforts in prevention, treatment and recovery.

**ROWLEY & ASSOCIATES, P.C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

46 N STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

NH ALCOHOL & DRUG ABUSE COUNSELORS ASSOCIATION
INSTRUCTIONS FOR FILING FORM 990
RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX – 2025

**********

FILED: The return was electronically filed on June 23, 2026

TAX DUE: None.

SPECIAL INSTRUCTIONS: None.

June 23, 2026

CLIENT COPY

Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**
**Do not enter social security numbers on this form as it may be made public.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**2025**

**Open to Public Inspection**

**A For the 2025 calendar year, or tax year beginning , and ending**

**B** Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

**C** Name of organization: NH Alcohol & Drug Abuse Counselors Association
Doing business as: NH Training Institue on Addictive Disorders
Number and street (or P.O. box if mail is not delivered to street address): 130 Pembroke Road
Room/suite: 150
City or town: Concord
State: NH
ZIP code: 03301
Foreign country name / Foreign province/state/county / Foreign postal code:

**D** Employer identification number: 52-1508299

**E** Telephone number: (603) 658-0188

**G** Gross receipts $ 1,276,860

**F** Name and address of principal officer:
Christine McKenna 130 Pembroke Road, Suite 150, Concord, NH 03301

**H(a)** Is this a group return for subordinates? [ ] Yes [X] No
**H(b)** Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions
**H(c)** Group exemption number

**I** Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

**J** Website: www.nhadaca.com

**K** Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

**L** Year of formation: 1986

**M** State of legal domicile: NH

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities:
The Association supports the substance use prevention treatment and recover workforce by providing training and scholarships, promoting wellbeing and supporting licensure of qualified professionals. These activities are conducted to expand available services, enhance the health and safety of the public and uphold the integrity of the profession.

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 15 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 15 |
| 5 | Total number of individuals employed in calendar year 2025 (Part V, line 2a) | 5 | 14 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 16 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | |

| | | | Prior Year | Current Year |
|---|---|---|---|---|
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 1,256,128 | 949,575 |
| | 9 | Program service revenue (Part VIII, line 2g) | 146,155 | 141,924 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | -593 | 117 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 17,031 | 185,126 |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,418,721 | 1,276,742 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 15,985 | 19,223 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 819,434 | 793,139 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) 7,175 | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 485,403 | 464,181 |
| | 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 1,320,822 | 1,276,543 |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | 97,899 | 199 |

| | | | Beginning of Current Year | End of Year |
|---|---|---|---|---|
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 890,024 | 872,377 |
| | 21 | Total liabilities (Part X, line 26) | 361,765 | 343,619 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 528,259 | 528,758 |

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

COPY

Signature of officer — Date

Christine McKenna — President

Type or print name and title

**Paid Preparer Use Only**

| Preparer's name | Preparer's signature | Date | Check [ ] if self-employed | PTIN |
|---|---|---|---|---|
| Eric C Rowley | | | | P00581700 |

Firm's name: Rowley & Associates, PC — Firm's EIN: 02-0522619
Firm's address: 46 N. State Street, Concord, NH 03301 — Phone no.: (603) 228-5400

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Electronic Filing Only

**Part III** **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:
The Association's mission is to provide quality education, workforce development, advocacy, ethical standards and leadership for addiction professionals. The Association empowers efforts in prevention, treatment and recovery.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses $ 1,194,789 including grants of $ 19,223 ) (Revenue $ 141,924 )
Provide educational opportunities and support for substance use counselors and other professionals.

4b (Code: ) (Expenses $ including grants of $ ) (Revenue $ )

4c (Code: ) (Expenses $ including grants of $ ) (Revenue $ )

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0 ) (Revenue $ 0 )

4e Total program service expenses 1,194,789

Electronic Filing Only

## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | X | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions | 2 | X | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | X |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | | X |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | X |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | X |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.* | 11a | X | |
| b | Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.* | 11b | | X |
| c | Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.* | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.* | 11d | X | |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.* | 11e | X | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.* | 11f | X | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII.* | 12a | X | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV* | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV* | 16 | | X |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions. | 17 | | X |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | | X |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | X | |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | | X |

Electronic Filing Only

**Part IV** **Checklist of Required Schedules** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 22 | Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | X | |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | | X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a* | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II* | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions). | | | |
| a | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV* | 28a | | X |
| b | A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV* | 28b | | X |
| c | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV* | 28c | | X |
| 29 | Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M* | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | 34 | | X |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | | |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O | 38 | X | |

**Part V** **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 1a | 36 | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | | X | |

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**Part V Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

| | | | | Yes | No |
|---|---|---|---|---|---|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a 14 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | | 2b | X | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year? | | 3a | | X |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O* | | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | 4a | | X |
| b | If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | 5a | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | 5b | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | 6a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | 6b | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | | |
| a | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | | 7a | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | 7b | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | 7c | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | 7e | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | 7f | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | 7h | | |
| 8 | **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | 8 | | |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | 9b | | |
| 10 | **Section 501(c)(7) organizations.** Enter: | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | **Section 501(c)(12) organizations.** Enter: | | | | |
| a | Gross income from members or shareholders | 11a | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | | |
| 12a | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | |
| 13 | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O. | | 13a | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | |
| c | Enter the amount of reserves on hand | 13c | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | 14a | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O* | | 14b | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | | 15 | | X |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | | 16 | | X |
| 17 | **Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069. | | 17 | | |

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**Part VI** **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . [X]

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | 1a | 15 | | |
| b | Enter the number of voting members included on line 1a, above, who are independent . . . . | 1b | 15 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . . | 2 | | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . . | 3 | | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . | 4 | | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . . | 5 | | | X |
| 6 | Did the organization have members or stockholders? . . . . . | 6 | | X | |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . . | 7a | | X | |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . | 7b | | X | |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | |
| a | The governing body? . . . . . | 8a | | X | |
| b | Each committee with authority to act on behalf of the governing body? . . . . . | 8b | | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* . . . . . | 9 | | | X |

## Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

| | | | Yes | No |
|---|---|---|---|---|
| 10a | Did the organization have local chapters, branches, or affiliates? . . . . . | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . . | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . | 11a | X | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? *If "No," go to line 13* . . . . . | 12a | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* . . . . . | 12c | X | |
| 13 | Did the organization have a written whistleblower policy? . . . . . | 13 | X | |
| 14 | Did the organization have a written document retention and destruction policy? . . . . . | 14 | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| a | The organization's CEO, Executive Director, or top management official. . . . . | 15a | X | |
| b | Other officers or key employees of the organization . . . . . | 15b | X | |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . . | 16a | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . | 16b | | |

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NH

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [X] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

Dianne Castrucci, Executive Director (603) 225-7060
130 Pembroke Road, Suite 150, Concord, NH 03301

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**Part VII** **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

## Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) Dianne Castrucci | 40.00 | | | | | | | | | |
| Executive Director | 0.00 | | | X | | | | 96,996 | | |
| (2) Diane Fontneau | 2.50 | | | | | | | | | |
| Immediate Past President | 0.00 | X | | X | | | | | | |
| (3) Christine McKenna | 2.50 | | | | | | | | | |
| President | 0.00 | X | | X | | | | | | |
| (4) Carol Furlong | 1.25 | | | | | | | | | |
| President Elect | 0.00 | X | | X | | | | | | |
| (5) Emily Carrara | 0.75 | | | | | | | | | |
| Secretary | 0.00 | X | | X | | | | | | |
| (6) Christopher Foster | 1.25 | | | | | | | | | |
| Treasurer | 0.00 | X | | X | | | | | | |
| (7) Jim Michaels | 1.00 | | | | | | | | | |
| Director | 0.00 | X | | | | | | | | |
| (8) Sara Dupont | 1.00 | | | | | | | | | |
| Director | 0.00 | X | | | | | | | | |
| (9) Julia Gamache | 1.00 | | | | | | | | | |
| Director | 0.00 | X | | | | | | | | |
| (10) Cheryle Pacapelli | 1.00 | | | | | | | | | |
| Director | 0.00 | X | | | | | | | | |
| (11) Maury Elsasser | 0.50 | | | | | | | | | |
| Director | 0.00 | X | | | | | | | | |
| (12) Elena VanZandt | 1.25 | | | | | | | | | |
| Director | 0.00 | X | | | | | | | | |
| (13) Phoebe Axtman | 0.50 | | | | | | | | | |
| Director | 0.00 | X | | | | | | | | |
| (14) Bobby Ringuette | 0.50 | | | | | | | | | |
| Director | 0.00 | X | | | | | | | | |

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**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| **(15)** IvySue Hranac | 0.50 | | | | | | | | | |
| Direcor | 0.00 | X | | | | | | | | |
| **(16)** Robert Meshna | 0.50 | | | | | | | | | |
| Director | 0.00 | X | | | | | | | | |
| **(17)** | | | | | | | | | | |
| **(18)** | | | | | | | | | | |
| **(19)** | | | | | | | | | | |
| **(20)** | | | | | | | | | | |
| **(21)** | | | | | | | | | | |
| **(22)** | | | | | | | | | | |
| **(23)** | | | | | | | | | | |
| **(24)** | | | | | | | | | | |
| **(25)** | | | | | | | | | | |
| **1b Subtotal** | | | | | | | | 96,996 | 0 | 0 |
| **c Total from continuation sheets to Part VII, Section A** | | | | | | | | 0 | 0 | 0 |
| **d Total (add lines 1b and 1c)** | | | | | | | | 96,996 | 0 | 0 |

**2** Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

| | | | Yes | No |
|---|---|---|---|---|
| **3** | Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* | **3** | | X |
| **4** | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* | **4** | | X |
| **5** | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* | **5** | | X |

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| | | 0 |
| | | 0 |
| | | 0 |
| | | 0 |
| | | 0 |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512–514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a 0 | | | | |
| | b | Membership dues | 1b 6,627 | | | | |
| | c | Fundraising events | 1c 0 | | | | |
| | d | Related organizations | 1d 0 | | | | |
| | e | Government grants (contributions) | 1e 942,119 | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f 829 | | | | |
| | g | Noncash contributions included in lines 1a–1f | 1g $ 829 | | | | |
| | h | **Total.** Add lines 1a–1f | | 949,575 | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a | Training fees | 541990 | 101,734 | 101,734 | | |
| | b | Behavior health summit | 541990 | 40,190 | 40,190 | | |
| | c | | | 0 | | | |
| | d | | | 0 | | | |
| | e | | | 0 | | | |
| | f | All other program service revenue | | 0 | | | |
| | g | **Total.** Add lines 2a–2f | | 141,924 | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 185 | | | 185 |
| | 4 | Income from investment of tax-exempt bond proceeds | | 0 | | | |
| | 5 | Royalties | | 0 | | | |
| | | | (i) Real / (ii) Personal | | | | |
| | 6a | Gross rents | 6a 175 | | | | |
| | b | Less: rental expenses | 6b | | | | |
| | c | Rental income or (loss) | 6c 175 / 0 | | | | |
| | d | Net rental income or (loss) | | 175 | | | 175 |
| | | | (i) Securities / (ii) Other | | | | |
| | 7a | Gross amount from sales of assets other than inventory | 7a 0 / 0 | | | | |
| | b | Less: cost or other basis and sales expenses | 7b 0 / 68 | | | | |
| | c | Gain or (loss) | 7c 0 / -68 | | | | |
| | d | Net gain or (loss) | | -68 | | | -68 |
| | 8a | Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18 | 8a 0 | | | | |
| | b | Less: direct expenses | 8b 0 | | | | |
| | c | Net income or (loss) from fundraising events | | 0 | | | |
| | 9a | Gross income from gaming activities. See Part IV, line 19. | 9a 178,127 | | | | |
| | b | Less: direct expenses | 9b 50 | | | | |
| | c | Net income or (loss) from gaming activities | | 178,077 | | | 178,077 |
| | 10a | Gross sales of inventory, less returns and allowances | 10a 0 | | | | |
| | b | Less: cost of goods sold | 10b 0 | | | | |
| | c | Net income or (loss) from sales of inventory | | 0 | | | |
| Miscellaneous Revenue | | | Business Code | | | | |
| | 11a | Other income | 900099 | 6,874 | 6,874 | | |
| | b | | | 0 | | | |
| | c | | | 0 | | | |
| | d | All other revenue | | 0 | | | |
| | e | **Total.** Add lines 11a–11d | | 6,874 | | | |
| | 12 | **Total revenue.** See instructions. | | 1,276,742 | 148,798 | 0 | 178,369 |

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## Part IX Statement of Functional Expenses

*Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

| ***Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.*** | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | 0 | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 19,223 | 19,223 | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | 0 | | | |
| 4 Benefits paid to or for members | 0 | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 96,996 | 91,176 | 5,820 | 0 |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0 | | | |
| 7 Other salaries and wages | 560,129 | 526,522 | 33,607 | 0 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 0 | | | |
| 9 Other employee benefits | 85,998 | 80,838 | 5,160 | 0 |
| 10 Payroll taxes | 50,016 | 47,015 | 3,001 | 0 |
| 11 Fees for services (nonemployees): | | | | |
| a Management | 0 | | | |
| b Legal | 2,994 | 2,815 | 179 | 0 |
| c Accounting | 10,609 | 9,972 | 637 | 0 |
| d Lobbying | 0 | | | |
| e Professional fundraising services. See Part IV, line 17 | 0 | | | |
| f Investment management fees | 0 | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) | 0 | | 0 | |
| 12 Advertising and promotion | 14,351 | 7,176 | 0 | 7,175 |
| 13 Office expenses | 16,034 | 15,072 | 962 | 0 |
| 14 Information technology | 25,416 | 23,891 | 1,525 | 0 |
| 15 Royalties | 0 | | | |
| 16 Occupancy | 61,912 | 58,197 | 3,715 | 0 |
| 17 Travel | 19,598 | 18,422 | 1,176 | 0 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | 0 | | | |
| 19 Conferences, conventions, and meetings | 19,910 | 18,715 | 1,195 | 0 |
| 20 Interest | 0 | | | |
| 21 Payments to affiliates | 0 | | | |
| 22 Depreciation, depletion, and amortization | 8,459 | 7,951 | 508 | 0 |
| 23 Insurance | 4,709 | 4,426 | 283 | 0 |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a Trainer fees | 41,070 | 38,606 | 2,464 | 0 |
| b Board expenses | 1,253 | 1,178 | 75 | 0 |
| c Subcontracts & Agreements | 52,231 | 49,097 | 3,134 | 0 |
| d Consultants | 179,838 | 169,048 | 10,790 | 0 |
| e All other expenses Miscellaneous | 5,797 | 5,449 | 348 | 0 |
| 25 **Total functional expenses.** Add lines 1 through 24e | 1,276,543 | 1,194,789 | 74,579 | 7,175 |
| 26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720) | | | | |

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**Part X** **Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

| | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest-bearing | | 118 | 1 | 8 |
| | 2 | Savings and temporary cash investments | | 348,746 | 2 | 336,557 |
| | 3 | Pledges and grants receivable, net | | 0 | 3 | 0 |
| | 4 | Accounts receivable, net | | 181,152 | 4 | 215,679 |
| | 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 0 | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 0 | 6 | |
| | 7 | Notes and loans receivable, net | | 0 | 7 | 0 |
| | 8 | Inventories for sale or use | | 0 | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 3,751 | 9 | 3,719 |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 117,722 | | | |
| | b | Less: accumulated depreciation | 10b 90,175 | 27,099 | 10c | 27,547 |
| | 11 | Investments—publicly traded securities | | 0 | 11 | 0 |
| | 12 | Investments—other securities. See Part IV, line 11 | | 0 | 12 | 0 |
| | 13 | Investments—program-related. See Part IV, line 11 | | 0 | 13 | 0 |
| | 14 | Intangible assets | | 0 | 14 | 0 |
| | 15 | Other assets. See Part IV, line 11 | | 329,158 | 15 | 288,867 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 33) | | 890,024 | 16 | 872,377 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 11,978 | 17 | 19,456 |
| | 18 | Grants payable | | 0 | 18 | |
| | 19 | Deferred revenue | | 8,450 | 19 | 14,255 |
| | 20 | Tax-exempt bond liabilities | | 0 | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 0 | 21 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 0 | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 0 | 23 | 0 |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 0 | 24 | 0 |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D | | 341,337 | 25 | 309,908 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 361,765 | 26 | 343,619 |
| Net Assets or Fund Balances | | **Organizations that follow FASB ASC 958, check here** [X] **and complete lines 27, 28, 32, and 33.** | | | | |
| | 27 | Net assets without donor restrictions | | 479,796 | 27 | 495,195 |
| | 28 | Net assets with donor restrictions | | 48,463 | 28 | 33,563 |
| | | **Organizations that do not follow FASB ASC 958, check here** ☐ **and complete lines 29 through 33.** | | | | |
| | 29 | Capital stock or trust principal, or current funds | | 0 | 29 | |
| | 30 | Paid-in or capital surplus, or land, building, or equipment fund | | 0 | 30 | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | | 0 | 31 | |
| | 32 | Total net assets or fund balances | | 528,259 | 32 | 528,758 |
| | 33 | Total liabilities and net assets/fund balances | | 890,024 | 33 | 872,377 |

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## Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 1,276,742 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,276,543 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 199 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 528,259 |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | 300 |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 528,758 |

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | X | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c | X | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | 3a | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | 3b | | |



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**SCHEDULE A**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

**Attach to Form 990 or Form 990-EZ.**

**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**2025**

**Open to Public Inspection**

| **Name of the organization** | **Employer identification number** |
|---|---|
| NH Alcohol & Drug Abuse Counselors Association | 52-1508299 |

**Part I** **Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . 0

g Provide the following information about the supported organization(s).

| **(i)** Name of supported organization | **(ii)** EIN | **(iii)** Type of organization (described on lines 1–10 above (see instructions)) | **(iv)** Is the organization listed in your governing document? Yes | No | **(v)** Amount of monetary support (see instructions) | **(vi)** Amount of other support (see instructions) |
|---|---|---|---|---|---|---|
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| **Total** | | | | | 0 | 0 |

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**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2021 | (b) 2022 | (c) 2023 | (d) 2024 | (e) 2025 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 604,226 | 823,082 | 955,096 | 1,256,128 | 949,575 | 4,588,107 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0 |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0 |
| 4 **Total.** Add lines 1 through 3 | 604,226 | 823,082 | 955,096 | 1,256,128 | 949,575 | 4,588,107 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | 4,588,107 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2021 | (b) 2022 | (c) 2023 | (d) 2024 | (e) 2025 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 604,226 | 823,082 | 955,096 | 1,256,128 | 949,575 | 4,588,107 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | 46 | 79 | 104 | 185 | 414 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | 0 |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 215 | 2,384 | 1,991 | 2,469 | 6,874 | 13,933 |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 4,602,454 |

12 Gross receipts from related activities, etc. (see instructions) . . . **12** 141,924

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ☐

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f)) . . . **14** 99.69%

15 Public support percentage from 2024 Schedule A, Part II, line 14 . . . **15** 99.81%

16a **33 1/3% support test—2025.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ☒

b **33 1/3% support test—2024.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ☐

17a **10%-facts-and-circumstances test—2025.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

b **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ☐

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**Part III** **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2021 | (b) 2022 | (c) 2023 | (d) 2024 | (e) 2025 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | 0 |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | 0 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | 0 |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0 |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0 |
| 6 **Total.** Add lines 1 through 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | 0 |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | 0 |
| c Add lines 7a and 7b | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 **Public support** (Subtract line 7c from line 6.) | | | | | | 0 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2021 | (b) 2022 | (c) 2023 | (d) 2024 | (e) 2025 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | 0 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | 0 |
| c Add lines 10a and 10b | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | 0 |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | 0 |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | 0 | 0 | 0 | 0 | 0 | 0 |

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

## Section C. Computation of Public Support Percentage

| | | |
|---|---|---|
| 15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f)) | 15 | 0.00% |
| 16 Public support percentage from 2024 Schedule A, Part III, line 15 | 16 | 0.00% |

## Section D. Computation of Investment Income Percentage

| | | |
|---|---|---|
| 17 Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f)) | 17 | 0.00% |
| 18 Investment income percentage from **2024** Schedule A, Part III, line 17 | 18 | 0.00% |

19a **33 1/3% support tests—2025.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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**Part IV** **Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

## Section A. All Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.* | 1 | | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).* | 2 | | |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.* | 3a | | |
| b | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.* | 3b | | |
| c | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.* | 3c | | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.* | 4a | | |
| b | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.* | 4b | | |
| c | Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.* | 4c | | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).* | 5a | | |
| b | **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | 5b | | |
| c | **Substitutions only.** Was the substitution the result of an event beyond the organization's control? | 5c | | |
| 6 | Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.*** | 6 | | |
| 7 | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).* | 7 | | |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).* | 8 | | |
| 9a | Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI**.* | 9a | | |
| b | Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.*** | 9b | | |
| c | Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.*** | 9c | | |
| 10a | Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.* | 10a | | |
| b | Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)* | 10b | | |

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**Part IV** **Supporting Organizations** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| a | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | 11a | | |
| b | A family member of a person described on line 11a above? | 11b | | |
| c | A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.*** | 11c | | |

## Section B. Type I Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.* | 1 | | |
| 2 | Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.* | 2 | | |

## Section C. Type II Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).* | 1 | | |

## Section D. All Type III Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).* | 2 | | |
| 3 | By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.* | 3 | | |

## Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental supported organization. *Describe in* ***Part VI*** *how you supported a governmental supported organization (see instructions).*

| | | | Yes | No |
|---|---|---|---|---|
| 2 | Activities Test. ***Answer lines 2a and 2b below.*** | | | |
| a | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.* | 2a | | |
| b | Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.* | 2b | | |
| 3 | Parent of Supported Organizations. **Answer lines 3a, 3b, and 3c below.** | | | |
| a | Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? *If "Yes," provide details in* ***Part VI****.* | 3a | | |
| b | Did the organization direct the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.* | 3b | | |
| b | Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI****.* | 3c | | |

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## Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| **Section A - Adjusted Net Income** | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3. | 4 | 0 | 0 |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4) | 8 | 0 | 0 |

| **Section B - Minimum Asset Amount** | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d **Total** (add lines 1a, 1b, and 1c) | 1d | 0 | 0 |
| e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*: | | | |
| 2 Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 Subtract line 2 from line 1d. | 3 | 0 | 0 |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | 0 | 0 |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | 0 | 0 |
| 6 Multiply line 5 by 0.035. | 6 | 0 | 0 |
| 7 Recoveries of prior-year distributions | 7 | 0 | 0 |
| 8 **Minimum Asset Amount** (add line 7 to line 6) | 8 | 0 | 0 |

| **Section C - Distributable Amount** | | | Current Year |
|---|---|---|---|
| 1 Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | 0 |
| 2 Enter 0.85 of line 1. | 2 | | 0 |
| 3 Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | 0 |
| 4 Enter greater of line 2 or line 3. | 4 | | 0 |
| 5 Income tax imposed in prior year | 5 | | |
| 6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | | 0 |

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).



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**Part V** **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

| **Section D - Distributions** | | | **Current Year** |
|---|---|---|---|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 | |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 | |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 | |
| 4 | Amounts paid to acquire exempt-use assets | 4 | |
| 5 | Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***) | 5 | |
| 6 | **Total annual distributions.** Add lines 1 through 5. | 6 | 0 |
| 7 | Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions. | 7 | |
| 8 | Distributable amount for 2025 from Section C, line 6 | 8 | 0 |
| 9 | Line 7 amount divided by line 8 amount | 9 | 0.000 |

| | **Section E - Distribution Allocations** (see instructions) | | **(i) Excess Distributions** | **(ii) Underdistributions Pre-2025** | **(iii) Distributable Amount for 2025** |
|---|---|---|---|---|---|
| 1 | Distributable amount for 2025 from Section C, line 6 | | | | 0 |
| 2 | Underdistributions, if any, for years prior to 2025 (reasonable cause required—*explain in* ***Part VI***). See instructions. | | | | |
| 3 | Excess distributions carryover, if any, to 2025 | | | | |
| a | From 2020 . . . . . | 0 | | | |
| b | From 2021 . . . . . | 0 | | | |
| c | From 2022 . . . . . | 0 | | | |
| d | From 2023 . . . . . | 0 | | | |
| e | From 2024 . . . . . | 0 | | | |
| f | **Total** of lines 3a through 3e | | 0 | | |
| g | Applied to underdistributions of prior years | | | 0 | |
| h | Applied to 2025 distributable amount | | | | 0 |
| i | Carryover from 2020 not applied (see instructions) | | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | 0 | | |
| 4 | Distributions for 2025 from Section D, line 6: $ | 0 | | | |
| a | Applied to underdistributions of prior years | | | 0 | |
| b | Applied to 2025 distributable amount | | | | 0 |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | 0 | | |
| 5 | Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions. | | | 0 | |
| 6 | Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions. | | | | 0 |
| 7 | **Excess distributions carryover to 2026.** Add lines 3j and 4c. | | 0 | | |
| 8 | Breakdown of line 7: | | | | |
| a | Excess from 2021 . . . . . | 0 | | | |
| b | Excess from 2022 . . . . . | 0 | | | |
| c | Excess from 2023 . . . . . | 0 | | | |
| d | Excess from 2024 . . . . . | 0 | | | |
| e | Excess from 2025 . . . . . | 0 | | | |

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**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part II Section B Line 10 Other Income: $6,874

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**SCHEDULE D (Form 990)**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

**Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
**Attach to Form 990.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| NH Alcohol & Drug Abuse Counselors Association | 52-1508299 |

## Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate value of contributions to (during year) | | |
| 3 | Aggregate value of grants from (during year) | | |
| 4 | Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

## Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | | | Held at the End of the Tax Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | |
| b | Total acreage restricted by conservation easements | 2b | |
| c | Number of conservation easements on a certified historic structure included on line 2a | 2c | |
| d | Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

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**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

| | | Amount |
|---|---|---|
| c Beginning balance | 1c | 0 |
| d Additions during the year | 1d | |
| e Distributions during the year | 1e | |
| f Ending balance | 1f | 0 |

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

**Part V Endowment Funds**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|
| 1a Beginning of year balance | 0 | 0 | 0 | 0 | 0 |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 0 | 0 | 0 | 0 | 0 |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | | Yes | No |
|---|---|---|---|
| (i) Unrelated organizations | 3a(i) | | |
| (ii) Related organizations | 3a(ii) | | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | 0 | 0 | | 0 |
| b Buildings | 0 | 0 | 0 | 0 |
| c Leasehold improvements | 0 | 0 | 0 | 0 |
| d Equipment | 0 | 117,722 | 90,175 | 27,547 |
| e Other | 0 | 0 | 0 | 0 |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))* | | | | 27,547 |



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**Part VII Investments—Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| (1) Financial derivatives | 0 | |
| (2) Closely held equity interests | 0 | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 12, col. (B))* | 0 | |

**Part VIII Investments—Program Related**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 13, col. (B))* | 0 | |

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| (1) Security Deposit | 2,800 |
| (2) Right of use asset - Operating lease | 286,067 |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 15, col. (B))* | 288,867 |

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | 0 |
| (2) Lease liability - Operating lease | 309,908 |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 25, col. (B))* | 309,908 |

**2.** Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . . [X]

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**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 1,277,042 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| a | Net unrealized gains (losses) on investments | 2a | | | |
| b | Donated services and use of facilities | 2b | 300 | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines 2a through 2d | | | 2e | 300 |
| 3 | Subtract line 2e from line 1 | | | 3 | 1,276,742 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines 4a and 4b | | | 4c | 0 |
| 5 | Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)* | | | 5 | 1,276,742 |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 1,276,543 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines 2a through 2d | | | 2e | 0 |
| 3 | Subtract line 2e from line 1 | | | 3 | 1,276,543 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines 4a and 4b | | | 4c | 0 |
| 5 | Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)* | | | 5 | 1,276,543 |

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part X Line 2 The Organization has been notified by the Internal Revenue Service that it is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Organization are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition and recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

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**Part XIII Supplemental Information** *(continued)*

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**SCHEDULE G**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

**Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.**
**Attach to Form 990 or Form 990-EZ.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization: NH Alcohol & Drug Abuse Counselors Association

**Employer identification number**: 52-1508299

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of nongovernment grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

| | **(i)** Name and address of individual or entity (fundraiser) | **(ii)** Activity | **(iii)** Did fundraiser have custody or control of contributions? Yes | No | **(iv)** Gross receipts from activity | **(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)** | **(vi)** Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|---|
| 1 | | | | | 0 | 0 | 0 |
| 2 | | | | | 0 | 0 | 0 |
| 3 | | | | | 0 | 0 | 0 |
| 4 | | | | | 0 | 0 | 0 |
| 5 | | | | | 0 | 0 | 0 |
| 6 | | | | | 0 | 0 | 0 |
| 7 | | | | | 0 | 0 | 0 |
| 8 | | | | | 0 | 0 | 0 |
| 9 | | | | | 0 | 0 | 0 |
| 10 | | | | | 0 | 0 | 0 |
| **Total** . . . . . | | | | | 0 | 0 | 0 |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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**Part II** **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

| | | (a) Event #1 (event type) | (b) Event #2 (event type) | (c) Other events (total number) | (d) Total events (add col. (a) through col. (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | | | 0 | 0 |
| | 2 Less: Contributions | | | 0 | 0 |
| | 3 Gross income (line 1 minus line 2) | | | 0 | 0 |
| Direct Expenses | 4 Cash prizes | | | 0 | 0 |
| | 5 Noncash prizes | | | 0 | 0 |
| | 6 Rent/facility costs | | | 0 | 0 |
| | 7 Food and beverages | | | 0 | 0 |
| | 8 Entertainment | | | 0 | 0 |
| | 9 Other direct expenses | | | 0 | 0 |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | ( 0) |
| | 11 Net income summary. Subtract line 10 from line 3, column (d) | | | | 0 |

**Part III** **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross revenue | | | 178,127 | 178,127 |
| Direct Expenses | 2 Cash prizes | | | | 0 |
| | 3 Noncash prizes | | | | 0 |
| | 4 Rent/facility costs | | | | 0 |
| | 5 Other direct expenses | | | 50 | 50 |
| | 6 Volunteer labor | ☐ Yes ____ % ☐ No | ☐ Yes ____ % ☐ No | ☐ Yes ____ % ☒ No | |
| | 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | ( 50) |
| | 8 Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | 178,077 |

9 Enter the state(s) in which the organization conducts gaming activities: NH

a Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain:

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**11** Does the organization conduct gaming activities with nonmembers? . . . [X] Yes [ ] No

**12** Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? . . . [ ] Yes [X] No

**13** Indicate the percentage of gaming activity conducted in:

| | | | |
|---|---|---|---|
| **a** | The organization's facility . . . | **13a** | % |
| **b** | An outside facility . . . | **13b** | 100.00% |

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name The Nash Casino

Address 310 Daniel Webster Highway Nashua, NH 03060

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . [X] Yes [ ] No

**b** If "Yes," enter the amount of gaming revenue received by the organization $ 0 and the amount of gaming revenue retained by the third party $ 0

**c** If "Yes," enter the name and address of the third party:

Name The Nash Casino

Address 310 Daniel Webster Highway Nashua, NH 03060

**16** Gaming manager information:

Name

Gaming manager compensation $ 0

Description of services provided

[ ] Director/officer [ ] Employee [ ] Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . [ ] Yes [X] No

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year . . . $ 0

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Electronic Filing Only

**SCHEDULE I (Form 990)**

Rev. December 2024)

Department of the Treasury
Internal Revenue Service

# Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

**Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.**

**Attach to Form 990.**

**Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization: NH Alcohol & Drug Abuse Counselors Association

**Employer identification number:** 52-1508299

## Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

## Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . 0

3 Enter total number of other organizations listed in the line 1 table . . . 0

**For Paperwork Reduction Act Notice, see the Instructions for Form 990.**



HTA

Electronic Filing Only

**Part III** **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

| | (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of noncash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---|---|---|---|---|---|---|
| 1 | Scholarships | 45 | 16,133 | 0 | FMV | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I Line 2 The organizations monitors the use of scholarships through record keeping and governance oversight.

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**SCHEDULE O**
**(Form 990)**
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.**
**Attach to Form 990 or Form 990-EZ.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| NH Alcohol & Drug Abuse Counselors Association | 52-1508299 |

Form 990, Part VI, Section B, Line 11b: The Executive Commitee of the Board reviews the 990 before filing.

Form 990, Part VI, Section B, Line 12c: Annually at the January board meeting, the conflict of interest policy is discussed and members are required to disclose any conflicts at that time. Also, as part of an external audit, board members are required to complete a conflict of interest questionnaire

Form 990, Part VI, Section B, Line 15b: The Executive Committe of the board reviews staff salaries and compares them to salaries of similar positions in the surrounding areas. A proposal is then presented to the board for approval.

Form 990, Part VI, Section C, Line 19: Governing documents, policies and financial statements are available upon request.

Electronic Filing Only

# DIANNE P. CASTRUCCI

**LICENSURE** Master Licensed Alcohol and Drug Counselor

**EDUCATION** Master of Education Degree, May 1993
Concentration: Counselor Education: Human Services
Bachelor of Science Degree, May 1989
Major: Elementary Education Minors: Psychology and Human Services
Plymouth State College, Plymouth, N.H.

**EXPERIENCE** CEO/Executive Director, NH Alcohol & Drug Abuse Counselors Association, Concord, N.H. — June 2012 – Present
Promoted to Executive Director in June 2012, the Chief Executive Officer of NHADACA reports to the Board of Directors, provides leadership and direction in the development and delivery of all activities and is responsible for the organization's consistent achievement of its mission and financial objectives.

- ensures the organizational operations and activities are provided in the highest quality manner within the fiscal and human resource limitations of the organization.
- administers and manages all grants, contracts, and agreements and informs the Board of Directors of these and other commitments that involve the utilization of agency operational and financial resources and/or staff and volunteer time.
- ensures the fiscal integrity and stability of the organization.
- staff the day-to-day operations of the organization providing leadership to staff and volunteers to effectively carry out their assigned responsibilities.
- serves as a spokesperson for the organization in public settings, consistent with the mission, policies, and activities of the organization.

Training Institute Director, NH Alcohol & Drug Abuse Counselors Association/ NH Training Institute on Addictive Disorders, Gilford, N.H. — Feb. 2004 – June 2012
Coordinates logistics of workforce development opportunities for substance abuse prevention, intervention and treatment professionals throughout New Hampshire.

- consults with treatment and prevention professionals to identify specific training topic needs and local or regional trainers with expertise on that topic.
- collaborates with co-sponsors for various events.
- contacts trainers, contracts their services and coordinates travel arrangements
- markets and advertises events by creating electronic/email flyers and printed brochures and submits events for inclusion in training publications.
- maintains participant database including attendance, tuition and CE information.
- coordinates functions associated with presenting major conference and training workshops of various sizes, and at various locations, statewide.

Board Administrator, NH Board of Licensing for Alcohol & Other Drug Use Professionals, Concord, N.H. — September 2011 – March 2012
Write Board correspondence, create agenda for and keep minutes at Board meetings, organize professional packets for review, maintain databases, arrange and order testing, database auditing, other administrative functions as assigned by the chairperson of the board.

Master Licensed Substance Use Outpatient Counselor, Horizons Counseling Center, Gilford, N.H. — January 2006 – May 2013
Provide substance abuse services related to evaluation and group treatment to individuals in an outpatient setting and facilitate various psycho-educational groups including Project ADAPT to be held at, and in coordination, with the Belknap County Department of Corrections.

Exit Counselor, Community Alcohol Information Program, Inc., Boscawen, Nashua and Laconia, N.H. — July 2003 – November 2005
Conduct exit interviews for clients at the completion of the CAIP, Impaired Driver Intervention Program for DWI first offenders. Attended PRI training October 2003.

- diagnosed, and referred as appropriate, DWI first offenders for alcohol dependence and/or alcohol abuse upon file review and structured exit interview.

Licensed Substance Use Outpatient Counselor, James Foster & Associates, Manchester, N.H. — October 2003 – July 2004
Provide substance abuse services related to evaluation and brief treatment of individuals in an outpatient setting.

Corrections Counselor/Case Manager, NH Department of Corrections, Lakes Region Facility, Laconia, N.H. — December 1998 – February 2004
Providing clinical services of inmates participating in a modified therapeutic community treatment program (Summit House/Level 3 Substance Abuse Services).

- chaired and participated on, professional development committees to determine staff training needs and involvement, VOITIS grant fund use, as well as planning and coordination of multiple substance abuse training events for DOC staff.
- supervised inmates in lectures, clinical groups, community meetings, clinical staffing, individual counseling sessions and other clinical group activities.
- prepared/maintained clinical charts including evaluations, discharge summaries, treatment transfer information for parole and aftercare recommendations.
- impacted the direction/implementation and planning of treatment services available to inmates incarcerated at the Lakes Region Facility.

Antioch New England Adjunct Faculty, Summit House Program, Lakes Region Facility, Laconia, N.H. — May 2000 – May 2002
Field supervise and train graduate interns from the Antioch Graduate School of New England in methods and practice of substance abuse counseling.

- interview, accept or deny, teach/train and supervise master's level interns.
- communicate with professional seminar leaders.

Substance Use Counselor, N.H. Bureau of Substance Abuse Services, Multiple Offender Program, Laconia, N.H. — December 1993 – December 1998
Working as a clinical team member providing assessment, education and intervention services to individuals convicted of multiple DWIs.

- conducted intake/orientation, education, individual and group counseling, evaluation and assessment services relevant to client's substance use, medical, psychological, legal and social history.
- represented the program at official hearings of the Dept. of Motor Vehicles.

Independent Contractor/Counselor, NH Department of Corrections, First Step Program, Lakes Region Facility, Laconia, N.H. — July 1997 - September 1997
Facilitated the substance abuse/psycho-educational group component to NH State Prison inmates participating in the First Step Program. The course involved providing 25-28 male inmates intervention services, 3 hours per week for 8 weeks.

- created curriculum including lesson outlines and client handouts.
- facilitated psycho-educational course on substance abuse related issues with difficult offender population.

Shelter Manager, Task Force Against Domestic and Sexual Violence, Plymouth, N.H. — February 1992 - December 1993
Completed 40-hour crisis training for Task Force volunteer crisis-line and was hired as the Shelter Manager four months later.

- communicated with DCYS/DCYF on crisis-related issues.
- supported women in crisis at Plymouth Area Court sessions.
- coordinated/managed building functions, including monitoring clients, intakes, general maintenance, food pantry and emergency supplies.
- presented training workshops on shelter regulations and procedures.

Editorial Assistant, Office of News Services, Plymouth State College, Plymouth, N.H. — August 1989 - November 1993
Associated with this office for four years starting as Administrative Secretary then promoted to Editorial Assistant.

- produced internal and external desktop publications.
- created weekly and monthly events calendars to market college events.
- wrote and distributed news releases concerning student success.
- hired and supervised student office assistants.
- created purchasing documents for supplies and services.
- utilized and maintained extensive computer databases.
- submitted listings of college events to newspapers for publication.

**OTHER ACTIVITIES**

Legislative Commission on Primary Care Workforce Issues 2018-Present
NH Governor's Commission Treatment Task Force 2018-2020
NH LADC Board Peer Review Committee April 2013- March 2019
Associate Member of the Elearning Guild October 2012-2014
Member of National Association of Forensics Counselors 2002-2012

# Allison Cunningham

Strategic, entrepreneurial, organized professional focused on nonprofit management. Successful team leader with expertise in financial and grant management, organizational strategy, and administrative operations. Demonstrated ability to translate strategic direction into actionable plans and effectively collaborate with diverse audiences.

## EMPLOYMENT

2020 - present

**ORGANIZATION FOR REFUGEE AND IMMIGRANT SUCCESS**
*Ethnic community-based organization helping new Americans achieve self-sufficiency as they resettle in New Hampshire and Massachusetts.*

**Associate Executive Director**

+ Oversee organization's administrative functions, including budget development, financial management, Board of Directors activity, human resources, and data management.
+ Manage the organization's talent, including overseeing staff training, evaluation and advancement; stewarding organizational cultural and values through employee policies and benefits.
+ Oversee long-term organizational and strategic planning to ensure financial security and programmatic relevance.
+ Administer federal, state, and private grants across programs related to resettling newly arrived refugees, farming and local food economies, culturally-specific case management, and youth empowerment.
+ Lead fundraising initiatives to raise organization budget, increasing from $0.8 million in 2020 to $4.5 million in 2025.

*Accomplishments*

- Developed and implemented a fund accounting system for ORIS to better manage activities for improved decision-making
- Brought financial management in-house from a contractor by implementing Quickbooks Online and training staff in new procedures
- Established financial systems to manage new, highly complex refugee resettlement program, including individual budgets for each client served and administrative costs for the program
- In collaboration with Program Director, developed and implemented a bottom-up budgeting approach focused on goal setting and organizational strategy.
- With Program Director, set organizational goals and cultural focus on community outreach, cross-team collaboration, client empowerment, and life-long learning.
- Successfully oversaw the implementation, management, and financial reporting of 15+ federal grants and contracts and another 30+ that passed from federal grantors through state and private entities requiring equal management
- Implemented operations, policies, and risk mitigation procedures to prepare for and then lead the organization through its first federal single audit.

2013 - 2020

## FACING HISTORY AND OURSELVES

*Educational nonprofit empowering students to understand bigotry and prejudice in order to build a more empathetic and equitable society.*

### Associate Director, Board & Leadership Relations

+ Led the team charged with engaging 360+ board members (volunteers and donors) to advance mission, set strategic direction, and ensure fiscal health; collaborated with executives, board leadership, development directors to ensure efficiency and maximize impact of activities.
+ Spearheaded annual budget development and action plans for governing and advisory boards and committees; leveraged diverse range of staff to accomplish plans on time, on budget and within scope
+ Executed strategy to diversify Board membership and implement trainings and practices centering diversity, equity, and inclusion.
+ Managed written communication plans and messaging to Board members as a donor constituency; ensured consistent presentation of organization's goals and achievements.
+ Coordinated teams of consultants, board, and staff during strategic planning engagement, and two governance reform projects.
+ Increased board fundraising from $5,8 M to $9.3 M during tenure in collaboration with development team's fundraising strategies, including full participation in the strategic plan campaigns.
+ Conducted research and served as point person for organizational knowledge around best practices and trends in governance and board stewardship in the nonprofit sector.
+ Oversaw database management for Board-related activity, including data integrity, collection, and reporting.

### Manager, Office of the Chief Development Officer

+ Initiated systems to coordinate and standardize activity of 30+ development staff across 10 offices in three countries, utilizing new technologies and processes, and training staff utilization of each.
+ Supported the Chief Development Officer with all administrative functions, including budget management, calendaring, travel arrangements, and staff communication.

2010 - 2013

## SMALL SCALE SUSTAINABLE INFRASTRUCTURE DEVELOPMENT FUND

*Innovative nonprofit providing capital and tactical support to low-income individuals building sustainable energy startups in south Asia.*

### Office Manager

+ Prepared USAID, World Bank, and other proposals and reports for contracts and grants in alignment with guidelines and requirements of funders.
+ Researched small-scale infrastructure innovations and applicability in south Asia locales
+ Standardized and administered human resource, finance, development functions
+ Coordinated activities with partners in India, Sri Lanka, Nepal, and Cambodia

2008 - 2010

## NATIONAL INITIATIVE FOR CHILDREN'S HEALTHCARE QUALITY

*Healthcare nonprofit implementing quality improvement projects to enhance healthcare outcomes for children.*

### Project Coordinator

+ Managed organization's continuing education accreditation process for healthcare professionals participating in programs

+ Coordinated three quality improvement projects, ensuring projects met deadlines and goals established in federal government contracts
+ Prepared program and contact data for CRM migration

## EDUCATION

**NORTHEASTERN UNIVERSITY**

2012 *MS, Nonprofit Management, Project Management specialty*
2009 *BA, History and International Affairs, minor in Political Science*

## VOLUNTEER & OTHER

2025 - present **BOARD MEMBER** | Merrimack Valley Curling Club; Nashua, NH
2020 - present **VOLUNTEER CONSULTANT** | Empower Success Corps; remote, New England
- Strategic planning projects
- Led training on building consensus

2018 - 2020 **FUNDRAISING COMMITTEE** | Farrington Nature Linc; Lincoln, MA
2015 - 2016 **CORE CERTIFICATE** | Institute for Nonprofit Practice, Tufts University
2011 - 2013 **BOARD MEMBER** | Jamaica Plain Music Festival; Boston, MA

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-11)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>New Hampshire Catholic Charities | | 1.4. Grantee Address<br>100 William Loeb Drive, Unit 3<br>Manchester, NH 03109 | |
| 1.5 Grantee Phone #<br>603-669-3030 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2027 | 1.8. Grant Limitation<br>$129,440 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Thomas Blonski 9/21/2026<br>2CB6613A03CB45D... | | 1.12. Name & Title of Grantee Signor 1<br>Thomas Blonski President & CEO | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox 9/21/2026<br>ED9D05B04C63442... | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>DocuSigned by:<br>By: Robyn Guarino Assistant Attorney General, On: 9/21/2026<br>748734844941400... | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Initial

Grantee Initials TB

Date 9/21/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Initial

Grantee Initials TB

Date 9/21/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials Initial TB

Date 9/21/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in Manchester and Greenland, New Hampshire.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 3: Provide access to housing to support treatment, recovery, and stability. Qualifying Projects under this Priority may include capital purchases and/or renovations of facilities to provide access to housing to support treatment, recovery, and stability. Qualifying Projects do not include ongoing services.

1.6. The Grantee must use funds provided through this Agreement, as follows, at the following locations:

1.6.1. Liberty House - Four-story shelter serving unhoused male veterans.

1.6.1.1. The Grantee must repair the elevator at Liberty House to ensure proper functioning and ADA compliance; and

1.6.2. New Generation – Shelter serving unhoused single mothers and their young children.

1.6.2.1. The Grantee must replace aging computers and workstation equipment by purchasing seven (7) Dell laptop computers and associated docking stations, monitors, keyboards, mice, and two (2) Venn software licenses for remote work to be used by staff working at New Generation.

1.6.2.2. The Grantee must replace worn-out bedroom furnishings and supplies by purchasing new beds and mattresses, dressers, nightstands, mattress covers, sheet sets,

blankets, pillows, and other items to ensure family safety, comfort, and dignity during their stay at the shelter.

1.7. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.8. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.9. The Grantee must participate in operational site reviews on a schedule provided by the Department. All deliverables, programs, and activities must be subject to review during this time. The Grantee must:

1.9.1. Ensure the Department has access sufficient for monitoring of Agreement compliance requirements; and

1.9.2. Ensure the Department is provided with access that includes but is not limited to:

1.9.2.1. Data.

1.9.2.2. Financial records.

1.9.2.3. Scheduled access to Grantee work sites, locations, work spaces and associated facilities.

1.9.2.4. Scheduled access to Grantee principals and staff.

1.10. Reporting

1.10.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.10.1.1. The name, mailing address, and physical address of the Grantee;

1.10.1.2. The time period covered by the report;

1.10.1.3. The date the report was prepared;

1.10.1.4. A detailed account of funding spent on approved uses;

1.10.1.5. The number of individuals served;

1.10.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.10.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.10.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

**2. Additional Terms**

**2.1. Impacts Resulting from Court Orders or Legislative Changes**

2.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

**3. Records**

3.1. The Grantee must keep records that include, but are not limited to:

3.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

3.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

3.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

3.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

   8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

      8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

   8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

      8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

   8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

   8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

   8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which

exception has been taken, or which have been disallowed because of such an exception.

9. Property Standards

9.1. Insurance coverage.

9.1.1. The Grantee shall, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved in whole or in part with State funds under this Agreement as the Grantee provides to real property and equipment the Grantee owns outside of this Agreement.

9.2. Real property.

9.2.1. Subject to the obligations and conditions set forth in this section, title to real property acquired or improved in whole or in part with State funds under this Agreement (herein "real property") will vest upon acquisition in the Grantee.

9.2.2. Except as otherwise provided by State statutes or by the Department, the Grantee must use the real property for the purpose originally authorized by the State as long as needed for that purpose, during which time the Grantee must:

9.2.2.1. Not dispose of or encumber its title or other interests without prior State approval.

9.2.2.2. Submit an annual report to the State as required in Exhibit B, Scope of Services, Subsection 1.10. Reporting, to confirm the real property continues to be used for the originally authorized purpose. When real property is no longer needed for the originally authorized purpose, the Grantee must obtain disposition instructions from the State. The instructions must provide for one of the following alternatives:

9.2.2.2.1. Retain title after compensating the State. The amount paid to the State will be computed by applying the State's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property; However, in those situations where the Grantee is disposing of real property acquired or improved with State funds and acquiring replacement real property prior to expiration of this

Agreement and any amendment thereof, the net proceeds from the disposition may be used as an offset to the cost of the replacement property;

9.2.2.2.2. Sell the property and compensate the State. The amount due to the State will be calculated by applying the State's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the State appropriation funding this Agreement or any amendment thereof has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the Grantee is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return; or

9.2.2.2.3. Transfer title to a third party designated/approved by the State. The Grantee is entitled to be paid an amount calculated by applying the State's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

9.2.3. The covenants in Section 9.2. Property and its Subparagraphs shall survive for a period of eight (8) years from the date of termination of the Agreement.

9.3. Equipment.

9.3.1. Equipment means tangible personal property (including information technology systems) purchased in whole or in part with State funds and that has a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds $5,000.

9.3.2. Subject to the obligations and conditions set forth in this section, title to equipment acquired with State funds will vest upon acquisition in the Grantee subject to the following conditions. The Grantee must:

9.3.2.1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

9.3.2.2. Not encumber the property without approval of the State.

9.3.2.3. Use and dispose of the property in accordance with Paragraph 9.3.3. and Paragraph 9.3.5.

9.3.3. Use.

9.3.3.1. Equipment must be used by the Grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by State funds, and the Grantee must not encumber the property without prior approval of the State. When no longer needed for the original program or project, the equipment may be used in other activities funded by the State.

9.3.3.2. During the time that equipment is used on the project or program for which it was acquired, the Grantee must also make equipment available for use on other projects or programs currently or previously supported by the State, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the State that financed the equipment. Use for non-State-funded programs or projects is also permissible with approval from the State.

9.3.3.3. When acquiring replacement equipment, the Grantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

9.3.4. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with State funding, until disposition takes place will, as a minimum, meet the following requirements:

9.3.4.1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost

of the property, percentage of State participation in the project costs for the Agreement under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

9.3.4.2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

9.3.4.3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

9.3.4.4. Adequate maintenance procedures must be developed to keep the property in good condition.

9.3.4.5. If the Grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

9.3.5. Disposition. When original or replacement equipment acquired with State funds is no longer needed for the original project or program or for other activities currently or previously supported by the State, except as otherwise provided by State statutes or in this Agreement, the Grantee must request disposition instructions from the State. Disposition of the equipment will be made as follows:

9.3.5.1. Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the State.

9.3.5.2. Items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the Grantee or sold. The State is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the State's percentage of participation in the cost of the original purchase. If the equipment is sold, the State may permit the Grantee to deduct and retain from the State's share $500 or ten (10) percent of the proceeds, whichever is less, for its selling and handling expenses.

9.3.5.3. The Grantee may transfer title to the property to an eligible third party provided that, in such cases, the

Grantee must be entitled to compensation for its attributable percentage of the current fair market value of the property.

9.3.5.4. In cases where the Grantee fails to take appropriate disposition actions, the State may direct the Grantee to take disposition actions.

10. Property Relationship and Liens

10.1. Real property, equipment, and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Grantee for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Grantee to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with State funds and that use and disposition conditions apply to the property.

Exhibit C-1 Budget

| New Hampshire Department of Health and Human Services | |
|---|---|
| **Contractor Name:** | *New Hampshire Catholic Charities* |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* |
| **Budget Period:** | *Upon G&C approval - 6/30/27* |
| **Indirect Cost Rate (if applicable)** | 0.00% |

| **Line Item** | **Program Cost - Funded by DHHS - SFY 27** |
|---|---|
| 1. Salary & Wages | $0 |
| 2. Fringe Benefits | $0 |
| 3. Consultants | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 |
| 5.(a) Supplies - Educational | $0 |
| 5.(b) Supplies - Lab | $0 |
| 5.(c) Supplies - Pharmacy | $0 |
| 5.(d) Supplies - Medical | $0 |
| 5.(e) Supplies - Office | $0 |
| 6. Travel | $0 |
| 7. Software | $1,000 |
| 8. (a) Other - Marketing/Communications | $0 |
| 8. (b) Other - Education and Training | $0 |
| 8. (c) Other - Other (specify below) | $0 |
| *Other (Shelter elevator repair)* | $79,620 |
| *Other (Shelter bedroom furnishings)* | $28,906 |
| *Other (Shelter bedroom supplies)* | $7,069 |
| *Other (Technology equip <$5,000 per unit)* | $10,465 |
| *Other (Technology equip <$5,000 per unit)* | $2,380 |
| *Other (please specify)* | $0 |
| *Other (please specify)* | $0 |
| 9. Subrecipient Contracts | $0 |
| Total Direct Costs | $129,440 |
| | |
| Total Indirect Costs | $0 |
| ***Subtotals*** | $129,440 |
| **TOTAL** | **$129,440** |

Initial

Contractor Initials: TB

Date: 9/21/2026

Docusign Envelope ID: A6722653-DBCB-8A48-83ED-142B0B221C66

# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE CATHOLIC CHARITIES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 07, 1946. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **66153**

Certificate Number: **0007777387**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 5th day of February A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: A6722653-DBCB-8A48-83ED-142B0B221C66

# CERTIFICATE OF AUTHORITY

I, David Hildenbrand, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of New Hampshire Catholic Charities.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on September 24, 20 25, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That Thomas Blonski, President & CEO or Dominique Rust, VP and COO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Catholic Charities to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 8/27/26

Signature of Elected Officer
Name: David Hildenbrand
Title: CFO

Docusign Envelope ID: A6722653-DBCB-8A48-83ED-142B0B221C66

ACORD®

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 03/23/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
Porter & Curtis, A Division of Heffernan Insurance Brokers
225 State Road
Media, PA 19063

**CONTACT NAME:** Devin Tunis
**PHONE (A/C, No, Ext):** **FAX (A/C, No):**
**E-MAIL ADDRESS:** dtunis@portercurtis.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : THE NATIONAL CATHOLIC RISK RETENTION GROUP, INC | 10083 |
| INSURER B : CHURCH MUTUAL INSURANCE COMPANY | 18767 |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**INSURED**
NEW HAMPSHIRE CATHOLIC CHARITIES
100 William Loeb Drive
Unit 3
MANCHESTER, NH 03109

**COVERAGES** **CERTIFICATE NUMBER:** C000270712 Account: 70000-000 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY<br>CLAIMS-MADE X OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>POLICY PRO-JECT LOC<br>OTHER: | | | RRG-040-2026-1 | 03/01/2026 | 03/01/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ Included |
| | | | | | | | MED EXP (Any one person) | $ Not Covered |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ None Applicable |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ None Applicable |
| | | | | | | | | $ |
| B | AUTOMOBILE LIABILITY<br>X ANY AUTO<br>OWNED AUTOS ONLY<br>SCHEDULED AUTOS<br>HIRED AUTOS ONLY<br>NON-OWNED AUTOS ONLY | | | 0500000 09-988379 | 03/01/2026 | 03/01/2027 | COMBINED SINGLE LIMIT (Ea accident) | $ 1,000,000 |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| A | UMBRELLA LIAB X OCCUR<br>X EXCESS LIAB CLAIMS-MADE<br>DED RETENTION $ | | | XS-040-2026-1 | 03/01/2026 | 03/01/2027 | EACH OCCURRENCE | $ 14,000,000 |
| | | | | | | | AGGREGATE | $ |
| | | | | | | | | $ |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | | | | PER STATUTE OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ |
| A | Professional Liability - Incidental Medical | | | RRG-040-2026-1 | 03/01/2026 | 03/01/2027 | $1,000,000 Each Occurence | |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**
The limits include applicable retentions. The certificate holder is included as an Additional Insured if required by written contract with regards to the SGIA Grant

**CERTIFICATE HOLDER**

State of NH, Department of Health and Human Services
129 Pleasant Street
CONCORD, NH 03301

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**

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Client#: 317491 CATHOCHA1

# ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 08/27/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

**PRODUCER**
USI Insurance Services LLC
3 Executive Park Drive, Suite 300
Bedford, NH 03110
855 874-0123

CONTACT NAME: Linda Jaeger, CIC
PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No):
E-MAIL ADDRESS: linda.jaeger@usi.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : AIM Mutual Insurance Company | 33758 |
| INSURER B : | |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**INSURED**
New Hampshire Catholic Charities
100 William Loeb Drive
Manchester, NH 03109

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSR | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| | COMMERCIAL GENERAL LIABILITY | | | | | | EACH OCCURRENCE | $ |
| | CLAIMS-MADE OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ |
| | | | | | | | MED EXP (Any one person) | $ |
| | | | | | | | PERSONAL & ADV INJURY | $ |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $ |
| | POLICY PRO-JECT LOC | | | | | | PRODUCTS - COMP/OP AGG | $ |
| | OTHER: | | | | | | | $ |
| | AUTOMOBILE LIABILITY | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ |
| | ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | UMBRELLA LIAB / OCCUR | | | | | | EACH OCCURRENCE | $ |
| | EXCESS LIAB / CLAIMS-MADE | | | | | | AGGREGATE | $ |
| | DED RETENTION $ | | | | | | | $ |
| A | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | ECC60040006032025A<br>3A States: NH | 11/01/2025 | 11/01/2026 | X PER STATUTE / OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $1,000,000 |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

**CERTIFICATE HOLDER**

State of New Hampshire
Dept. of Health & Human Services
129 Pleasant Street
Concord, NH 03301-3857

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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# NONPROFIT COVER SHEET

**A. Entity Name: New Hampshire Catholic Charities**

**B. Entity's Contact Information: Dominique Rust, COO**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Jim Hamel, Grants Director, 603-663-0219, james.hamel@nh-cc.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Jim Hamel Title: Grants Director
Signature: 10/1/2026

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Most Rev. Peter A. Libasci (Chair)** | Bishop, Diocese of Manchester |
| **Very Rev. Paul Bouchard (Vicar General)** | Diocese of Manchester |
| **Dean Christon (Vice Chair)** | Retired |
| **Stephanie Wimmer (Deputy Vice Chair)** | Phillips |
| **Andrew MacWilliam (Treasurer)** | Retired |
| **David Wegner (Secretary)** | Bank of America |
| **Tom Blonski** | President & CEO, NH Catholic Charities |
| **Kate Baker Demers** | Children's Scholarship Fund of NH |
| **Peter Burger** | Orr & Reno, P.A. |
| **Nick Gray** | Gray Property Group |
| **Andrea Hechavarria** | NH Life Sciences |
| **Jeff McLean** | Jeff McLean, LLC |
| **Ken Senus** | St. Mary's Bank |
| **Susan Huard** | Retired |
| **Lauren Collins Cline** | Montagne Powers |
| **Doug Hoffer** | Access Information Management |
| **Cecilia Stuopis** | MIT |
| | |

**D. List Key Personnel** (Resumes must be available upon request to the person(s) listed in section B or may be attached)**:**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Tom Blonski** | President & CEO | $426,790 | $0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[X] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

---

1. CCNH is listed as a contractor defendant in the following civil cases filed against the State of New Hampshire (Department of Youth Development Service; Division of Children, Youth and Families; Division of Juvenile Justice Services and State of New Hampshire, Department of Health and Human Services; Sununu Youth Services Center) along with several other entities. These cases include:
   - John Doe 706 v. NHCC et. al.
     - Rockingham Superior Court – Docket No. 218-2023-CV-00367
   - John Doe 707 v. NHCC et. al.
     - Rockingham Superior Court – Docket No. 218-2023-CV-00369
   - Jane Doe 181 v. NHCC et. al
     - Rockingham Superior Court – Docket No. 218-2024-CV-00085
   - John Doe 705 v. NHCC et. al.
     - Merrimack Superior Court – Docket No. 217-2023-CV-00136
   - John Doe 637 v. NHCC et. al.
     - Rockingham Superior Court – Docket No. 218-2023-CV-00107
   - Jane Doe 95 v. NHCC et. al.
     - Rockingham Superior Court – Docket No. 217-2020-CV-00026
   - Jane Doe 152 v. NHCC et. al.
     - Rockingham Superior Court – Docket No. 218-2023-CV-01059
   - Jane Doe 165 v. NHCC et. al.
     - Merrimack Superior Court – Docket No. 217-2023-CV-00582
   - John Doe 1152 v. NHCC et. al.
     - Rockingham Superior Court – Docket No. 218-2024-CV-01062

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## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ X ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

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**ATTORNEY GENERAL**
**DEPARTMENT OF JUSTICE**

33 CAPITOL STREET
CONCORD, NEW HAMPSHIRE 03301-6397

~~GORDON J. MACDONALD~~
ATTORNEY GENERAL

JANE E. YOUNG
DEPUTY ATTORNEY GENERAL

March 9, 2021

Via email to David Hildenbrand dhildenbrand@nh-cc.org

NH Catholic Charities, Inc.
215 Myrtle Street
Manchester, NH 03104

Re: NH Catholic Charities, Inc.

Dear Sir/Madam:

Please be advised that the above organization has been exempted from registration with the New Hampshire Attorney General's Office Charitable Trusts Unit under our religious exemption contained in RSA 7:19, I.

Feel free to contact this office if you have any questions.

Very truly yours,

Audrey Blodgett

Audrey Blodgett, Paralegal
Charitable Trusts Unit
(603) 271-3591
audrey.m.blodgett@doj.nh.gov

ab

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CATHOLIC CHARITIES
NEW HAMPSHIRE

## Our Vision

We envision a future where vulnerable people are protected and supported, family life and marriage are preserved and strengthened and all are cared for with compassion and respect. We strive to provide person-centered services to strengthen New Hampshire families and build independence.

## Our Mission

Grounded in the life and ministry of Jesus Christ, Catholic Charities New Hampshire responds to those in need with programs that heal, comfort and empower.

## Our Values

Integrity
Respect
Compassion
Collaboration

BAKER
NEWMAN
NOYES

# New Hampshire Catholic Charities

## Combined Financial Statements
## and Other Financial Information

*Years Ended March 31, 2026 and 2025*
*With Independent Auditors' Report*

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINED FINANCIAL STATEMENTS
AND OTHER FINANCIAL INFORMATION

Years Ended March 31, 2026 and 2025

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BAKER NEWMAN NOYES

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

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# INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
New Hampshire Catholic Charities

## Opinion

We have audited the combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statements of financial position as of March 31, 2026 and 2025, the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of March 31, 2026 and 2025, and the results of their operations, their functional expenses and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed;

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements; and

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

To the Board of Trustees
New Hampshire Catholic Charities

*Other Matter*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying other financial information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Baker Newman & Noyes LLC

Manchester, New Hampshire
July 15, 2026

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINED STATEMENTS OF FINANCIAL POSITION

March 31, 2026 and 2025

ASSETS
(In thousands)

| | 2026 | 2025 |
|---|---|---|
| Current assets: | | |
| Cash and cash equivalents | $ 20,595 | $ 17,075 |
| Accounts receivable | 6,820 | 6,336 |
| Due from related entity | 385 | 2,744 |
| Pledges, contributions and grants receivable | 93 | 356 |
| Inventory | 1,219 | 1,148 |
| Prepaid expenses | 451 | 612 |
| Patient, tenant and other cash held in trust | 491 | 508 |
| Total current assets | 30,054 | 28,779 |
| Fixed assets: | | |
| Land and improvements | 2,787 | 2,648 |
| Building and improvements | 66,378 | 63,770 |
| Equipment and vehicles | 10,804 | 10,006 |
| Furniture and fixtures | 3,088 | 2,985 |
| Leasehold improvements | 2,653 | 2,614 |
| Construction in process | 6,445 | 6,091 |
| | 92,155 | 88,114 |
| Less accumulated depreciation | (47,470) | (44,259) |
| Fixed assets, net | 44,685 | 43,855 |
| Other assets: | | |
| Investments, at fair value | 65,869 | 57,981 |
| Operating lease right-of-use assets | 4,065 | 4,040 |
| Other | 223 | 200 |
| Total other assets | 70,157 | 62,221 |
| Total assets | $144,896 | $134,855 |

## LIABILITIES AND NET ASSETS
(In thousands)

| | 2026 | 2025 |
|---|---|---|
| Current liabilities: | | |
| Current portion of operating lease liabilities | $ 227 | $ 182 |
| Accounts payable: | | |
| Trade | 1,900 | 3,099 |
| Other | 744 | 727 |
| Due to affiliates | 95 | 114 |
| Accrued salaries and wages | 1,751 | 1,160 |
| Employee benefits payable | 1,545 | 1,427 |
| Patient, tenant and other cash held in trust | 491 | 508 |
| Deferred revenue | 260 | 260 |
| Total current liabilities | 7,013 | 7,477 |
| Long-term debt | 2,025 | 2,025 |
| Operating lease liabilities, net of current portion | 4,054 | 4,026 |
| Total noncurrent liabilities | 6,079 | 6,051 |
| Total liabilities | 13,092 | 13,528 |
| Net assets: | | |
| Without donor restrictions: | | |
| Undesignated | 110,871 | 103,895 |
| Board-designated for capital reserves | 7,545 | 6,593 |
| | 118,416 | 110,488 |
| With donor restrictions: | | |
| Purpose restrictions | 10,787 | 8,433 |
| Restricted endowment appreciation | 540 | 345 |
| Restricted in perpetuity – endowment | 2,061 | 2,061 |
| | 13,388 | 10,839 |
| Total net assets | 131,804 | 121,327 |
| Total liabilities and net assets | $144,896 | $134,855 |

See accompanying notes.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2026
(In thousands)

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|---|---|---|
| Revenues, gains and other support: | | | |
| Patient and resident services | $ 56,286 | $ – | $ 56,286 |
| Program service fees – children's school | 2,644 | – | 2,644 |
| Annual appeal | 4,501 | – | 4,501 |
| Bequests, grants, donations and fundraising | 18,874 | 3,535 | 22,409 |
| In-kind donations | 11,529 | – | 11,529 |
| Net assets released from restrictions | 1,947 | (1,947) | – |
| Management fee income | 196 | – | 196 |
| Other | 5,308 | – | 5,308 |
| Total revenue, gains and other support | 101,285 | 1,588 | 102,873 |
| Expenses: | | | |
| Program services: | | | |
| Rehabilitation and nursing centers | 49,422 | – | 49,422 |
| Family services | 830 | – | 830 |
| Parish and community services | 1,675 | – | 1,675 |
| Children's school | 2,524 | – | 2,524 |
| Senior living communities | 1,354 | – | 1,354 |
| Assisted living services | 2,278 | – | 2,278 |
| Liberty House | 1,422 | – | 1,422 |
| New Generation | 1,274 | – | 1,274 |
| St. Jacinta Healthcare Staffing | 1,818 | – | 1,818 |
| Food bank program | 24,257 | – | 24,257 |
| Food bank real estate | 298 | – | 298 |
| Our Place | 321 | – | 321 |
| Residence for infirmed priests, including interest of $34 | 455 | – | 455 |
| Immigration | 1,100 | – | 1,100 |
| Employee leasing | 2,928 | – | 2,928 |
| Other programs | 864 | – | 864 |
| Fundraising: | | | |
| Annual campaign and other events | 3,218 | – | 3,218 |
| Support services: | | | |
| General and administrative, including interest of $18 | 4,604 | – | 4,604 |
| Total expenses | 100,642 | – | 100,642 |
| Investment income, net | 7,285 | 961 | 8,246 |
| Total change in net assets | 7,928 | 2,549 | 10,477 |
| Net assets, beginning of year | 110,488 | 10,839 | 121,327 |
| Net assets, end of year | $118,416 | $13,388 | $131,804 |

See accompanying notes.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2025
(In thousands)

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|---|---|---|
| Revenues, gains and other support: | | | |
| Patient and resident services | $ 54,524 | $ – | $ 54,524 |
| Program service fees – children's school | 2,597 | – | 2,597 |
| Annual appeal | 3,997 | – | 3,997 |
| Bequests, grants, donations and fundraising | 16,825 | 2,178 | 19,003 |
| In-kind donations | 15,498 | – | 15,498 |
| Net assets released from restrictions | 3,471 | (3,471) | – |
| Management fee income | 183 | – | 183 |
| Developer fees | 150 | – | 150 |
| Other | 2,501 | – | 2,501 |
| Total revenue, gains and other support | 99,746 | (1,293) | 98,453 |
| Expenses: | | | |
| Program services: | | | |
| Rehabilitation and nursing centers | 47,267 | – | 47,267 |
| Family services | 996 | – | 996 |
| Parish and community services | 1,491 | – | 1,491 |
| Children's school | 2,244 | – | 2,244 |
| Senior living communities | 1,298 | – | 1,298 |
| Assisted living services | 2,247 | – | 2,247 |
| Liberty House | 1,374 | – | 1,374 |
| New Generation | 1,219 | – | 1,219 |
| St. Jacinta Healthcare Staffing | 2,107 | – | 2,107 |
| Food bank program | 27,692 | – | 27,692 |
| Food bank real estate | 357 | – | 357 |
| Our Place | 517 | – | 517 |
| Residence for infirmed priests, including interest of $34 | 437 | – | 437 |
| Immigration | 1,067 | – | 1,067 |
| Employee leasing | 607 | – | 607 |
| Other programs | 557 | – | 557 |
| Fundraising: | | | |
| Annual campaign and other events | 3,049 | – | 3,049 |
| Support services: | | | |
| General and administrative, including interest of $9 | 4,099 | – | 4,099 |
| Total expenses | 98,625 | – | 98,625 |
| Investment income, net | 3,684 | 450 | 4,134 |
| Total change in net assets | 4,805 | (843) | 3,962 |
| Net assets, beginning of year | 105,683 | 11,682 | 117,365 |
| Net assets, end of year | $110,488 | $10,839 | $121,327 |

See accompanying notes.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2026
(In thousands)

| | Without Donor Restrictions | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Family Services | Parish and Community Services | Our Place | Residence for Infirmed Priests | Immi-gration | Liberty House | St. Jacinta Healthcare Staffing | New Gen-eration | Employee Leasing | Other Programs | Total Programs/ Home Office |
| Salaries and wages | $ 495 | $ 805 | $ 148 | $ 150 | $ 691 | $ 658 | $ 1,592 | $ 616 | $ 2,415 | $ 330 | $ 7,900 |
| Employee benefits | 84 | 122 | 20 | 16 | 113 | 67 | 48 | 83 | 286 | 14 | 853 |
| Payroll taxes | 33 | 59 | 11 | 2 | 49 | 46 | 124 | 45 | 180 | 24 | 573 |
| Professional fees | – | – | – | – | 2 | – | – | – | 48 | 20 | 70 |
| Fundraising costs | – | – | – | – | – | – | – | – | – | – | – |
| Purchased services | 10 | 17 | 20 | 33 | 6 | 20 | 7 | 20 | – | 57 | 190 |
| Advertising and promotion | – | – | 2 | – | – | 94 | 4 | 41 | – | 1 | 142 |
| Recruiting advertising | 1 | 1 | – | – | – | – | 6 | – | – | – | 8 |
| Office and other supplies | 7 | 8 | 3 | 12 | 5 | 102 | – | 13 | – | 4 | 154 |
| Healthcare supplies | – | – | – | – | – | – | – | – | – | – | – |
| Postage and shipping | – | 2 | – | – | 1 | 5 | – | 7 | – | 2 | 17 |
| Program materials | – | – | 46 | – | – | – | – | 142 | – | 1 | 189 |
| Printing | 1 | 1 | – | – | – | 11 | – | 10 | – | – | 23 |
| Telephone | 6 | 9 | 2 | 7 | 4 | 5 | 1 | 4 | – | 4 | 42 |
| Dues and subscriptions | 1 | – | 2 | 1 | 23 | 1 | – | 1 | – | 1 | 30 |
| Information technology | 22 | 31 | 5 | 3 | 19 | 15 | 14 | 22 | – | 2 | 133 |
| Rent and occupancy costs | 26 | 52 | 8 | 66 | 19 | 48 | – | 72 | – | 144 | 435 |
| Equipment maintenance, repair and rentals | 1 | 2 | – | 1 | 1 | 33 | – | 5 | – | – | 43 |
| Travel, conferences and meetings | 10 | 6 | – | – | 12 | 6 | – | 5 | – | 3 | 42 |
| Hospitality | – | – | – | – | – | – | – | – | – | – | – |
| Education and activities | – | – | – | – | – | – | – | – | – | – | – |
| Interest | – | – | – | 34 | – | – | – | – | – | – | 34 |
| Depreciation | – | – | 7 | 53 | – | 190 | 2 | 47 | 30 | 340 | 669 |
| Insurance | 5 | 8 | 3 | 13 | 4 | 18 | 10 | 10 | (47) | 183 | 207 |
| Miscellaneous | – | 2 | – | 1 | – | 3 | – | 1 | – | 4 | 11 |
| Grants and awards | 10 | 361 | – | – | – | 4 | – | 1 | – | – | 376 |
| Food purchases and vending | – | – | – | 28 | – | 2 | – | 1 | – | – | 31 |
| Food donations | – | – | – | – | – | – | – | – | – | – | – |
| Nursing facility assessment tax | – | – | – | – | – | – | – | – | – | – | – |
| Gain on disposal of fixed assets | – | – | – | – | – | (12) | – | – | – | – | (12) |
| Bad debts | – | – | – | – | – | – | – | – | – | – | – |
| Administration costs | 116 | 189 | 44 | 35 | 149 | 102 | 9 | 124 | 16 | 30 | 814 |
| RCB sponsorship | – | – | – | – | – | – | – | – | – | – | – |
| Bank service charges | 2 | – | – | – | 2 | 4 | 1 | 4 | – | (2) | 11 |
| | $ 830 | $ 1,675 | $ 321 | $ 455 | $ 1,100 | $ 1,422 | $ 1,818 | $ 1,274 | $ 2,928 | $ 1,162 | $ 12,985 |

| | Without Donor Restrictions | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Food Bank | St. Charles School | Six Rehab-ilitation and Nursing Centers | Senior Living Commun-ities | Warde Assisted Living | Total Program Services | Total Fund-raising | General and Administration | Eliminations | Total Without Donor Restrictions | With Donor Restrictions | Total |
| Salaries and wages | $ 2,313 | $ 1,507 | $ 24,991 | $ 238 | $ 1,230 | $38,179 | $ 1,652 | $ 3,084 | $ – | $ 42,915 | $ – | $ 42,915 |
| Employee benefits | 368 | 207 | 3,793 | 79 | 122 | 5,422 | 183 | 509 | – | 6,114 | – | 6,114 |
| Payroll taxes | 175 | 116 | 1,854 | 21 | 93 | 2,832 | 127 | 265 | – | 3,224 | – | 3,224 |
| Professional fees | 59 | 3 | 255 | 1 | – | 388 | 130 | 457 | – | 975 | – | 975 |
| Fundraising costs | – | – | – | – | – | – | 573 | – | – | 573 | – | 573 |
| Purchased services | 658 | 271 | 8,284 | 64 | 219 | 9,686 | – | 13 | (1,786) | 7,913 | – | 7,913 |
| Advertising and promotion | 110 | – | 8 | – | 2 | 262 | 44 | 4 | – | 310 | – | 310 |
| Recruiting advertising | 9 | 3 | 244 | – | – | 264 | – | 11 | – | 275 | – | 275 |
| Office and other supplies | 148 | 43 | 582 | 18 | 62 | 1,007 | 3 | 33 | – | 1,043 | – | 1,043 |
| Healthcare supplies | – | – | 1,192 | – | 4 | 1,196 | – | – | – | 1,196 | – | 1,196 |
| Postage and shipping | 364 | 1 | 9 | – | – | 391 | 99 | 7 | – | 497 | – | 497 |
| Program materials | 24 | 9 | – | 1 | 2 | 225 | – | – | – | 225 | – | 225 |
| Printing | 479 | – | 9 | – | 1 | 512 | 136 | 1 | – | 649 | – | 649 |
| Telephone | 17 | 7 | 172 | 5 | 30 | 273 | 10 | 26 | – | 309 | – | 309 |
| Dues and subscriptions | 21 | 1 | 300 | – | 4 | 356 | 4 | 34 | – | 394 | – | 394 |
| Information technology | 163 | 24 | 429 | 8 | 13 | 770 | 67 | 513 | – | 1,350 | – | 1,350 |
| Rent and occupancy costs | 663 | 76 | 1,641 | 408 | 271 | 3,494 | – | 548 | (494) | 3,548 | – | 3,548 |
| Equipment maintenance, repair and rentals | 178 | 18 | 114 | 17 | 2 | 372 | 5 | 16 | – | 393 | – | 393 |
| Travel, conferences and meetings | 102 | 11 | 57 | 1 | 3 | 216 | 17 | 149 | – | 382 | – | 382 |
| Hospitality | 3 | – | – | – | – | 3 | 7 | 14 | – | 24 | – | 24 |
| Education and activities | – | 6 | – | – | – | 6 | – | – | – | 6 | – | 6 |
| Interest | – | – | – | – | – | 34 | – | 18 | – | 52 | – | 52 |
| Depreciation | 294 | 107 | 1,495 | 418 | 58 | 3,041 | – | 192 | – | 3,233 | – | 3,233 |
| Insurance | 75 | 82 | 735 | 61 | 48 | 1,208 | – | 33 | – | 1,241 | – | 1,241 |
| Miscellaneous | 27 | 10 | 98 | 5 | 5 | 156 | – | 71 | – | 227 | – | 227 |
| Grants and awards | 107 | – | – | – | – | 483 | 14 | 197 | – | 694 | – | 694 |
| Food purchases and vending | 7,138 | 21 | 1,434 | – | 113 | 8,737 | – | 1 | – | 8,738 | – | 8,738 |
| Food donations | 10,498 | – | – | – | – | 10,498 | – | – | – | 10,498 | – | 10,498 |
| Nursing facility assessment tax | – | – | 2,829 | – | – | 2,829 | – | – | – | 2,829 | – | 2,829 |
| Gain on disposal of fixed assets | – | – | – | – | – | (12) | – | – | – | (12) | – | (12) |
| Bad debts | – | – | 660 | 4 | (6) | 658 | – | – | – | 658 | – | 658 |
| Administration costs | 676 | – | – | – | – | 1,490 | 123 | (1,613) | – | – | – | – |
| RCB sponsorship | – | – | – | – | – | – | – | 20 | – | 20 | – | 20 |
| Bank service charges | 82 | 1 | 23 | 5 | 2 | 124 | 24 | 1 | – | 149 | – | 149 |
| | $ 24,751 | $ 2,524 | $ 51,208 | $ 1,354 | $ 2,278 | $95,100 | $ 3,218 | $ 4,604 | $ (2,280) | $100,642 | $ – | $100,642 |

See accompanying notes.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended March 31, 2025
(In thousands)

| | | Without Donor Restrictions | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Family Services | Parish and Community Services | Our Place | Residence for Infirmed Priests | Immi-gration | Liberty House | St. Jacinta Healthcare Staffing | New Gen-eration | Employee Leasing | Other Programs | Total Programs/ Home Office | Food Bank |
| Salaries and wages | $ 597 | $ 717 | $ 285 | $ 158 | $ 659 | $ 601 | $ 1,752 | $ 633 | $ 504 | $ 288 | $ 6,194 | $ 2,153 |
| Employee benefits | 113 | 165 | 42 | 17 | 129 | 78 | 6 | 102 | 72 | (7) | 717 | 450 |
| Payroll taxes | 43 | 51 | 20 | – | 46 | 44 | 135 | 46 | 31 | 16 | 432 | 154 |
| Professional fees | – | – | – | – | – | – | – | 4 | – | 3 | 7 | – |
| Fundraising costs | – | – | – | – | – | – | – | – | – | – | – | – |
| Purchased services | 11 | 11 | 23 | 33 | 2 | 17 | 161 | 18 | – | 50 | 326 | 628 |
| Advertising and promotion | – | – | 1 | – | – | 96 | 1 | 34 | – | 4 | 136 | 84 |
| Recruiting advertising | – | – | – | – | 1 | – | 12 | 1 | – | – | 14 | 18 |
| Office and other supplies | 3 | 5 | 3 | 11 | 4 | 86 | – | 21 | – | 6 | 139 | 74 |
| Healthcare supplies | – | – | – | – | – | – | – | – | – | – | – | – |
| Postage and shipping | – | 3 | – | – | 1 | 6 | – | 6 | – | 1 | 17 | 336 |
| Program materials | – | – | 38 | – | – | – | – | 42 | – | 1 | 81 | 67 |
| Printing | 1 | – | – | – | – | 14 | – | 18 | – | – | 33 | 493 |
| Telephone | 7 | 7 | 2 | 2 | 3 | 5 | 1 | 3 | – | 4 | 34 | 17 |
| Dues and subscriptions | 1 | – | 3 | 1 | 27 | – | – | – | – | 1 | 33 | 27 |
| Information technology | 22 | 23 | 4 | 5 | 17 | 19 | 14 | 22 | – | 5 | 131 | 133 |
| Rent and occupancy costs | 34 | 47 | 7 | 51 | 22 | 56 | – | 57 | – | 68 | 342 | 645 |
| Equipment maintenance, repair and rentals | 1 | 2 | – | 2 | 2 | 50 | – | 3 | – | – | 60 | 184 |
| Travel, conferences and meetings | 6 | 4 | 2 | – | 12 | 5 | 1 | 5 | – | 2 | 37 | 79 |
| Hospitality | – | – | – | – | – | – | – | – | – | – | – | 1 |
| Education and activities | – | – | – | – | – | – | – | – | – | – | – | – |
| Interest | – | – | – | 34 | – | – | – | – | – | – | 34 | – |
| Depreciation | – | – | 8 | 51 | – | 188 | 2 | 56 | – | 352 | 657 | 282 |
| Insurance | 7 | 9 | 5 | 11 | 6 | 12 | 13 | 13 | – | 66 | 142 | 99 |
| Miscellaneous | – | 1 | 1 | – | – | 5 | – | 4 | – | 2 | 13 | 23 |
| Grants and awards | 8 | 280 | 1 | – | – | 1 | – | – | – | 25 | 315 | 436 |
| Food purchases and vending | – | – | 1 | 29 | – | 2 | – | 2 | – | – | 34 | 6,585 |
| Food donations | – | – | – | – | – | – | – | – | – | – | – | 14,522 |
| Nursing facility assessment tax | – | – | – | – | – | – | – | – | – | – | – | – |
| Gain on disposal of fixed assets | – | – | – | – | – | – | – | – | – | – | – | (6) |
| Bad debts (recoveries) | – | – | – | – | – | – | – | – | – | – | – | – |
| Administration costs | 140 | 166 | 70 | 31 | 134 | 86 | 8 | 125 | – | 27 | 787 | 623 |
| RCB sponsorship | – | – | – | – | – | – | – | – | – | – | – | – |
| Bank service charges | 2 | – | 1 | 1 | 2 | 3 | 1 | 4 | – | – | 14 | 79 |
| | $ 996 | $ 1,491 | $ 517 | $ 437 | $ 1,067 | $ 1,374 | $ 2,107 | $ 1,219 | $ 607 | $ 914 | $ 10,729 | $ 28,186 |

| | Without Donor Restrictions | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | St. Charles School | Six Reha-bilitation and Nursing Centers | Senior Living Commun-ities | Warde Assisted Living | Total Program Services | Total Fund-raising | General and Administration | Eliminations | Total Without Donor Restrictions | With Donor Restrictions | Total |
| Salaries and wages | $ 1,460 | $ 22,857 | $ 223 | $ 1,318 | $34,205 | $ 1,340 | $ 2,762 | $ – | $ 38,307 | $ – | $ 38,307 |
| Employee benefits | 292 | 4,319 | 94 | 151 | 6,023 | 219 | 542 | – | 6,784 | – | 6,784 |
| Payroll taxes | 106 | 1,680 | 19 | 98 | 2,489 | 97 | 193 | – | 2,779 | – | 2,779 |
| Professional fees | 5 | 132 | 3 | 1 | 148 | 11 | 354 | – | 513 | – | 513 |
| Fundraising costs | – | – | – | – | – | 940 | – | – | 940 | – | 940 |
| Purchased services | 124 | 8,795 | 73 | 137 | 10,083 | – | 17 | (2,227) | 7,873 | – | 7,873 |
| Advertising and promotion | – | 9 | 4 | 2 | 235 | 9 | 2 | – | 246 | – | 246 |
| Recruiting advertising | 6 | 363 | – | – | 401 | – | 18 | – | 419 | – | 419 |
| Office and other supplies | 28 | 567 | 18 | 60 | 886 | 4 | 25 | – | 915 | – | 915 |
| Healthcare supplies | – | 1,127 | – | 2 | 1,129 | – | – | – | 1,129 | – | 1,129 |
| Postage and shipping | – | 7 | – | – | 360 | 91 | 6 | – | 457 | – | 457 |
| Program materials | 8 | – | 1 | 1 | 158 | – | – | – | 158 | – | 158 |
| Printing | – | 1 | – | – | 527 | 101 | 4 | – | 632 | – | 632 |
| Telephone | 6 | 141 | 6 | 9 | 213 | 7 | 20 | – | 240 | – | 240 |
| Dues and subscriptions | – | 111 | 1 | 6 | 178 | 5 | 35 | – | 218 | – | 218 |
| Information technology | 17 | 395 | 17 | 15 | 708 | 59 | 442 | – | 1,209 | – | 1,209 |
| Rent and occupancy costs | 58 | 1,490 | 364 | 229 | 3,128 | – | 434 | (494) | 3,068 | – | 3,068 |
| Equipment maintenance, repair and rentals | 5 | 107 | 7 | 1 | 364 | 5 | 17 | – | 386 | – | 386 |
| Travel, conferences and meetings | 9 | 60 | 1 | 3 | 189 | 18 | 136 | – | 343 | – | 343 |
| Hospitality | – | – | – | – | 1 | 6 | 13 | – | 20 | – | 20 |
| Education and activities | 6 | – | – | – | 6 | – | – | – | 6 | – | 6 |
| Interest | – | – | – | – | 34 | – | 9 | – | 43 | – | 43 |
| Depreciation | 95 | 1,427 | 411 | 57 | 2,929 | – | 201 | – | 3,130 | – | 3,130 |
| Insurance | 22 | 875 | 44 | 28 | 1,210 | – | 52 | – | 1,262 | – | 1,262 |
| Miscellaneous | 2 | 101 | 7 | 3 | 149 | 1 | 72 | – | 222 | – | 222 |
| Grants and awards | – | – | – | – | 751 | 20 | 228 | – | 999 | – | 999 |
| Food purchases and vending | 14 | 1,375 | – | 117 | 8,125 | – | 1 | – | 8,126 | – | 8,126 |
| Food donations | – | – | – | – | 14,522 | – | – | – | 14,522 | – | 14,522 |
| Nursing facility assessment tax | – | 2,633 | – | – | 2,633 | – | – | – | 2,633 | – | 2,633 |
| Gain on disposal of fixed assets | (20) | (1) | – | – | (27) | – | – | – | (27) | – | (27) |
| Bad debts | – | 898 | – | 7 | 905 | – | – | – | 905 | – | 905 |
| Administration costs | – | – | – | – | 1,410 | 93 | (1,503) | – | – | – | – |
| RCB sponsorship | – | – | – | – | – | – | 18 | – | 18 | – | 18 |
| Bank service charges | 1 | 25 | 5 | 2 | 126 | 23 | 1 | – | 150 | – | 150 |
| | $ 2,244 | $ 49,494 | $ 1,298 | $ 2,247 | $94,198 | $ 3,049 | $ 4,099 | $ (2,721) | $ 98,625 | $ – | $ 98,625 |

See accompanying notes.

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINED STATEMENTS OF CASH FLOWS

Years Ended March 31, 2026 and 2025
(In thousands)

| | 2026 | 2025 |
|---|---|---|
| Operating activities: | | |
| Change in net assets | $ 10,477 | $ 3,962 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Restricted donations | (3,535) | (2,178) |
| Depreciation | 3,233 | 3,130 |
| Noncash lease expense | 48 | 47 |
| Gain on disposal of fixed assets | (12) | (27) |
| Realized and unrealized gains on investments, net | (5,360) | (1,628) |
| Net investment income reinvested | (1,502) | (2,490) |
| Food donations received | (11,026) | (14,906) |
| Food donations distributed | 10,498 | 14,522 |
| Changes in operating assets and liabilities: | | |
| Accounts receivable | (484) | 212 |
| Inventory | 457 | 456 |
| Prepaid expenses | 161 | (322) |
| Pledges, grants and contributions receivable | 263 | 397 |
| Due to affiliates | (19) | – |
| Other assets | (23) | (75) |
| Accounts payable and accrued expenses | (351) | 1,342 |
| Deferred revenue | – | (101) |
| Net cash provided by operating activities | 2,825 | 2,341 |
| Investing activities: | | |
| Due from related entity | 2,359 | (1,453) |
| Purchases of fixed assets, net | (4,173) | (7,517) |
| (Purchases) sales of investments, net | (1,026) | 5,214 |
| Net cash used by investing activities | (2,840) | (3,756) |
| Financing activities: | | |
| Proceeds from issuance of long-term debt | – | 900 |
| Restricted donations | 3,535 | 2,178 |
| Net cash provided by financing activities | 3,535 | 3,078 |
| Increase in cash, cash equivalents and restricted cash | 3,520 | 1,663 |
| Cash, cash equivalents and restricted cash, beginning of year | 17,075 | 15,412 |
| Cash, cash equivalents and restricted cash, end of year | $ 20,595 | $ 17,075 |
| Supplemental disclosure of cash flow information: | | |
| Interest paid | $ 34 | $ 34 |
| Noncash investment and financing activities: | | |
| Fixed asset purchases financed by accounts payable | $ – | $ 122 |
| Right-of-use assets obtained in exchange for new operating lease liabilities | $ 286 | $ – |

See accompanying notes.

## 1. Description of Organization and Summary of Significant Accounting Policies

*Organization*

New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire (the Organization) is a nonprofit organization which provides health and social service programs to individuals throughout the State of New Hampshire. As of March 31, 2026, the Organization owns and operates the following wholly-owned agencies: six licensed rehabilitation and nursing centers, one assisted living facility, four senior living communities, a food bank and a children's school, all of which are located in New Hampshire. As further discussed in Note 15, CC Vose Farm Phase 1 GP, Inc., was formed in January 2024 and is 100% owned by the Organization. CC Vose Farm Phase 1 GP, Inc. is the sole General Partner of Vose Farm Phase 1 Limited Partnership. CC Vose Farm Phase 1 GP, Inc., has a 0.01% ownership interest in the Vose Farm Phase 1 Limited Partnership but oversees certain management and operational aspects of the Vose Farm Phase 1 Limited Partnership subject to the terms set forth in the limited partnership agreement. Assets, liabilities and related activity of CC Vose Farm Phase 1 GP, Inc. were not material for the years ended March 31, 2026 and 2025.

The combined financial statements include the accounts of the social service activities of the Organization and its wholly-owned agencies and funds: Mount Carmel, St. Vincent de Paul, St. Ann, St. Francis, St. Teresa, and Warde Rehabilitation and Nursing Centers (collectively the Rehabilitation and Nursing Centers); Warde Assisted Living; Bishop Bradley, Bishop Primeau and Bishop Gendron Senior Living Communities and Searles Place at Warde (collectively the Senior Living Communities); St. Charles School; the New Hampshire Food Bank (the Food Bank); and the associated donor-restricted funds. Warde Rehabilitation and Nursing Center, Warde Assisted Living and Searles Place at Warde are collectively referred to herein as Warde Health Center. All significant interagency balances and transactions have been eliminated in the accompanying combined financial statements.

The Food Bank's assets, liabilities, net assets, revenues and expenses are separately stated in the combining information. Any revenue received from and expenses resulting from the capital campaign initiated by the Organization on behalf of the Food Bank were considered fundraising revenue or expense. The capital campaign funds were used to defray costs associated with the purchase and renovation of a warehouse used by the Food Bank, land improvements to the property, and fixed equipment. These assets are considered to be owned by the Home Office. The related expenses and depreciation expense for these assets are included in the Home Office accounts. Included in the Food Bank accounts is rent expense of $494 for 2026 and 2025 for the use of the facility, which has been eliminated in the combined totals.

*Basis of Presentation*

The accompanying combined financial statements have been prepared using the accrual basis of accounting. In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Trustees.

## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization, or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

*Cash and Cash Equivalents*

The Organization considers certificates of deposit and other highly liquid debt instruments with a maturity of three months or less from the date of purchase to be cash equivalents.

The Organization considers money market accounts and other highly liquid debt securities managed by its investment advisors as investments and not as cash equivalents, since it is the Organization's intention to invest these funds for long-term purposes.

The Organization customarily maintains amounts on deposit in various bank and brokerage accounts which, at times, may exceed the limit of federal deposit insurance coverage. The Organization has not experienced any losses on such accounts.

Cash, cash equivalents and restricted cash reported in the statements of cash flows consisted of the following at March 31:

| | 2026 | 2025 |
|---|---|---|
| Cash and cash equivalents – without restrictions | $ 15,320 | $ 14,191 |
| Cash and cash equivalents – restricted | 5,275 | 2,884 |
| Total cash and cash equivalents | $ 20,595 | $ 17,075 |

Restricted cash and cash equivalents represents amounts held for certain donor-restricted contributions.

*Accounts Receivable*

Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. Accounts receivable at March 31, 2026 and 2025 reflect the fact that any estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than allowance for doubtful accounts. Certain uncollectible amounts that are not deemed to be price concessions may continue to be reported as bad debts in the accompanying combined statements of activities. At March 31, 2026 and 2025, estimated implicit price concessions of $2,111 and $1,942, respectively, have been recorded as reductions to accounts receivable balances to enable the Organization to record revenues and accounts receivable at the estimated amounts expected to be collected. Patient accounts receivable totaled $5,131, $5,172 and $5,520 at March 31, 2026, 2025 and 2024, respectively.

## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

A substantial portion (approximately 75% in 2026 and 82% in 2025) of accounts receivable arose from the operations of the Rehabilitation and Nursing Centers, and are primarily due from the Federal Government and the State of New Hampshire. The Organization does not generally require collateral for the extension of credit.

*Pledges, Contributions and Grants Receivable*

Pledges receivable are recognized as revenue when the unconditional promise to give is made. Pledges are recorded at the net present value of estimated future cash flows. The Organization estimates the allowance for uncollectible pledges based on specific review, current economic conditions and historical loss factors, if applicable. The Organization records other contributions receivable when there is sufficient evidence in the form of verifiable documentation that an unconditional promise was received.

The Organization receives grant funding from various federal, state, and local governments to provide a variety of program services to the public based on specific requirements included in the agreements. Such grants are nonreciprocal transactions and include conditions stipulated by the agencies and are, therefore, accounted for as conditional contributions. Such grants are recognized as conditions are satisfied, primarily as expenses are incurred.

*Inventory*

Inventory consists primarily of food and products which are purchased for resale by the Organization and product which is donated. Inventory items are valued at the estimated average wholesale value of one pound of donated product as outlined in the "Product Valuation Survey Methodology," prepared by Feeding America, of which the Food Bank is a member. The Organization may provide for an allowance for obsolescence based on specific review and historical loss factors. Management determined that no allowance for inventory obsolescence was required at March 31, 2026 and 2025.

*Fixed Assets*

It is the Organization's policy to capitalize fixed assets over five hundred dollars. Lesser amounts are charged to operations. Fixed assets are capitalized at cost if purchased or at their estimated fair value if the assets are donated. Construction in process at March 31, 2026 and 2025 was $6,445 and $6,091, respectively, and consisted primarily of amounts related to the Phase II construction of the affordable housing project further discussed in Note 15, as well as associated with the development of an additional affordable housing project in Rochester, New Hampshire, for which the Organization serves as both sponsor and developer.

The Organization provides for depreciation of its fixed assets on the straight-line method by charges to expense in amounts estimated to recover the initial carrying value of the assets over their estimated useful lives. Depreciation expense was $3,233 in 2026 and $3,130 in 2025.

## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

*Investments*

Investments are carried at fair value in the accompanying combined statements of financial position. See Note 11 for fair value measurement disclosures for investments. The Organization classifies its investments as trading securities. Investment income (including realized and unrealized gains and losses on investments, interest and dividends) is included as a component of the change in net assets without donor restrictions unless the income is restricted by donor or law.

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect the amounts reported in the accompanying combined financial statements.

*Functional Allocation of Expenses*

The Home Office allocates employee salaries to various salary expense classifications. This allocation is based on management estimates of the percentage of time each individual devotes to each type of service. The Home Office also allocates administrative expenses to the various programs based on estimates made by management of the Organization.

*Patient and Resident Services Revenue*

Patient and resident services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient and resident care. These amounts are due from patients, third-party payors and others. Revenue is recognized as the performance obligations are satisfied. The Organization determined that the services provided under the contracts with patients and residents are considered one performance obligation. Revenue is recognized when the performance obligation is satisfied by transferring control of the service provided to the resident or patient, which is generally when services are provided over the duration of care. The Organization also provides certain ancillary services which are treated as a separate performance obligation satisfied at a point in time, if and when those services are rendered.

Patient and resident services revenue includes income earned from the care of private paying residents and residents covered under the Federal Medicare Program or the State of New Hampshire Medicaid Program as reimbursement of costs incurred in the care of residents in the Rehabilitation and Nursing Centers. The Federal Government and the State of New Hampshire set the rate of reimbursement for the care of residents eligible under the Medicare and Medicaid Programs, respectively. These rates may be less than the actual costs incurred by the facilities to care for the residents. Approximately 65% and 64% of patient and resident services revenue was derived from the Medicaid and Medicare programs for the years ended March 31, 2026 and 2025, respectively. Total patient and resident services revenue of the Rehabilitation and Nursing Centers was $51,857 in 2026 and $49,816 in 2025.

## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

For the skilled nursing facility (SNF) services provided, the Organization is paid a predetermined fixed daily rate for private pay residents. The Organization is also paid fixed daily rates from Medicare and Medicaid. Rate adjustments from Medicare or Medicaid are recorded when known (without regard to when the assessment is paid or withheld), and subsequent adjustments to these amounts are recorded in revenues when known. Billings under certain of these programs are subject to audit and possible retroactive adjustment, and related revenue is recorded at the amount the Organization ultimately expects to receive, which is inclusive of the estimated retroactive adjustments or refunds, if any, under reimbursement programs. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods or as final settlements are determined. Such adjustments were not significant for 2026 and 2025.

The State of New Hampshire imposes a 5.5% assessment on the patient and resident services revenue of nursing facilities as a means to potentially increase Medicaid reimbursement rates through quality incentive revenue payments. The accompanying combined statements of activities include the following amounts related to this legislation:

| | 2026 | 2025 |
|---|---|---|
| Quality incentive revenue (included in patient and resident services revenue) | $ 4,790 | $ 4,850 |
| Nursing facility assessment tax (included in rehabilitation and nursing centers expenses) | (2,829) | (2,633) |
| Net effect on combined statements of activities | $ 1,961 | $ 2,217 |

At March 31, 2026 and 2025, the Rehabilitation and Nursing Centers were due $1,850 and $2,007, respectively, in quality incentive revenue and owed $692 and $667, respectively, for nursing facility assessment tax. These amounts are included in accounts receivable and accounts payable, respectively, in the accompanying combined statements of financial position.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates may change by a material amount in the near term.

*Income Taxes*

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been recorded in the accompanying combined financial statements. Management evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment to the accompanying combined financial statements.

## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

*Donated Goods and Services*

Donated goods and services are reported as support at estimated fair value at the date of the gift. During the years ended March 31, 2026 and 2025, the Food Bank received $11,026 and $14,906, respectively, of donated product. The approximate average wholesale value of one pound of donated product at the national level, which was determined to be $1.90 in 2026 and $1.97 in 2025, was based on a study performed by Feeding America, of which the Food Bank is a member.

Food donations are reported as a program expense when the food is distributed to local distribution centers and needy individuals. During the years ended March 31, 2026 and 2025, the Food Bank distributed $10,498 and $14,522, respectively, of donated product.

Exclusive of the donated food, other in-kind donations and services for which fair value can be validated and requiring special expertise have been reflected in the accompanying combined financial statements at their estimated fair value. For the years ended March 31, 2026 and 2025, the Organization received $503 and $592 in other donated goods and services, respectively.

In addition, a number of individuals and organizations have volunteered their services to the Organization. For those services that do not require special expertise, the estimated value of such donated services has not been recorded in the accompanying combined financial statements.

All donated services and assets were utilized by the Organization's programs and supporting services. There were no donor-imposed restrictions associated with the donated services and assets.

*Restricted Support*

The Organization reports gifts of cash, fixed assets and other assets as donor-restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with restrictions are reclassified to net assets without donor restrictions in the combined statements of activities as net assets released from restrictions. In the absence of donor-imposed stipulations regarding how long donated fixed assets must be used, the Organization has adopted a policy of reporting the expiration of donor restrictions when the donated or acquired long-lived assets are placed in service. The Organization has adopted a policy of treating donor-restricted donations, whose restrictions are met within the same year, as donations within net assets without donor restrictions in the accompanying combined statements of activities.

## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Net assets with donor restrictions were available for the following purposes at March 31:

| | 2026 | 2025 |
|---|---|---|
| Subject to expenditure for specified purposes: | | |
| Educational scholarships | $ 445 | $ 388 |
| Benefit of children | 1,261 | 1,341 |
| Benefit of elderly | 3,755 | 3,283 |
| Food bank | 2,642 | 1,865 |
| Other | 2,684 | 1,556 |
| | $10,787 | $ 8,433 |
| Restricted endowment: | | |
| Benefit of elderly | $ 573 | $ 538 |
| Benefit of children | 739 | 692 |
| Charitable programs | 1,235 | 1,128 |
| Other | 54 | 48 |
| | $ 2,601 | $ 2,406 |

Net assets were released from donor restrictions as follows for the years ended March 31:

| | 2026 | 2025 |
|---|---|---|
| Satisfaction of donor restrictions | $ 1,804 | $ 3,126 |
| Release of appropriated endowment funds | 143 | 345 |
| | $ 1,947 | $ 3,471 |

*Use of Estimates*

The preparation of combined financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

*Annual Campaign*

The Organization solicits donations from the general public during its annual campaign. Pledges from the annual campaign that remain uncollected as of the end of the year are recorded in the accompanying combined financial statements at their estimated net collectible amounts.

## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

*Board Designated Net Assets*

The Organization's Board of Trustees has designated certain assets be held and used for future long-term capital expenditures of the Rehabilitation and Nursing Centers and the Senior Living Communities. These assets totaled $7,545 and $6,593 at March 31, 2026 and 2025, respectively, and are included in investments in the accompanying combined statements of financial position.

*Advertising Costs*

It is the Organization's policy to expense advertising and promotion costs as incurred. Advertising and promotion costs were $310 and $246 in 2026 and 2025, respectively.

*Leases*

At inception of a contract, the Organization determines if a contract meets the definition of a lease. A lease is a contract, or part of a contract, that conveys the right to control the use of identified property, plant, or equipment (an identified asset) for a period of time in exchange for consideration. The Organization determines if the contract conveys the right to control the use of an identified asset for a period of time. The Organization assesses throughout the period of use whether the Organization has both of the following: (1) the right to obtain substantially all of the economic benefits from the use of the identified asset and (2) the right to direct the use of the identified asset. This determination is reassessed if the terms of the contract are changed. Leases are classified as operating or finance leases based on the terms of the lease agreement and certain characteristics of the identified asset. Right-of-use assets and lease liabilities are recognized at lease commencement date based on the present value of the minimum future lease payments.

The Organization leases office space for its headquarters and land for its warehouse, as well as various vehicles and other warehouse space under noncancellable operating leases. The Organization's policy is to not record leases with an original term of twelve months or less on its combined statement of financial position. The Organization recognizes lease expense for these short-term leases on a straight-line basis over the lease term.

Certain lease agreements may include rental payments that are adjusted periodically for inflation or other variables. In addition to rent, the leases may require the Organization to pay additional amounts for taxes, insurance, maintenance and other expenses, which are generally referred to as nonlease components. Except for when the costs are fixed, such adjustments to rental payments and variable nonlease components are treated as variable lease payments and recognized in the period in which the obligation for these payments was incurred. Variable lease components and variable nonlease components are not measured as part of the right-of-use asset and liability. Only when lease components and their associated nonlease components are fixed are they accounted for as a single lease component and recognized as part of a right-of-use asset and liability. Total contract consideration is allocated to the combined fixed lease and nonlease component. This policy election applies consistently to all asset classes under lease agreements.

## 1. Description of Organization and Summary of Significant Accounting Policies (Continued)

The Organization's leases may contain clauses for renewal at the Organization's option with renewal terms. Payments to be made in option periods are recognized as part of the right-of-use lease assets and lease liabilities when it is reasonably certain that the option to extend the lease will be exercised or the option to terminate the lease will not be exercised, or is not at the Organization's option. The Organization determines whether the reasonably certain threshold is met by considering contract, asset, market, and entity based factors.

The Organization's lease agreements do not contain any significant residual value guarantees or material restrictive covenants imposed by the leases. Sublease activity is not material to the combined financial statements.

*Reclassifications*

Certain 2025 amounts have been reclassified to permit comparison with the 2026 combined financial statements presentation format.

*Subsequent Events*

Events occurring after the combined statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the combined financial statements. Management has evaluated subsequent events through July 15, 2026, which is the date the combined financial statements were available to be issued.

## 2. Liquidity and Availability

At March 31, 2026, the Organization has $22,525 of financial assets available within one year of the combined statement of financial position date to meet cash needs for general expenditure. These financial assets consist of cash without restrictions of $15,320, accounts receivable of $6,820 and due from related entity of $385. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Organization's goal is generally to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. As part of its liquidity plan, excess cash is invested in higher yield cash and cash equivalents, including time deposit accounts. In addition, the Organization also maintains investments without donor restrictions totaling $57,678 at March 31, 2026 (including $7,545 of board designated net assets without donor restrictions), which are classified as long-term assets in the accompanying 2026 statement of financial position and are therefore excluded from financial assets available within one year; however, these investments could be liquidated, if necessary, to meet unanticipated liquidity needs.

The Organization's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is restricted for specific purposes and is not available for general expenditures.

## 3. Annual Campaign

The annual campaign to raise funds by voluntary contributions from individuals and businesses throughout the State of New Hampshire begins in April of each year. For the years ended March 31, 2026 and 2025, recorded contributions of $4,501 and $3,997, respectively, included amounts collected by parishes of the Diocese of Manchester, New Hampshire (the Diocese) on behalf of the Organization. Starting in fiscal year 2023, the parish appeal portion of the annual campaign changed, which could impact the amount of funds raised by the Organization going forward.

## 4. Investments

The Organization and its wholly-owned agencies deposit money into the Catholic Charities Investment Fund (the Fund). The Fund pools all of the money received and invests in various securities in accordance with the Organization's investment policy. The investment income (loss) of the Fund is allocated to each agency based on their percentage share of the total Fund. The Food Bank also maintains its own investment fund.

The investments reported in the accompanying combined statements of financial position include the securities held in the Fund and by the Food Bank, in addition to other investments held by the Organization, including investments held in the donor-restricted funds.

Investments that individually exceed 10% of total investments include the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund and the Fidelity Investments Money Market Government Portfolio at March 31, 2026 and 2025.

## 5. Related Party Transactions

The Organization pays premiums for property, liability and automobile insurance to the Diocese, an organization related through common governance. The Diocese is self-insured up to a maximum amount per occurrence and has secured insurance to provide for losses over this amount. The premiums are expensed by the Organization over the term of coverage. Total property, liability and automobile insurance billed by the Diocese was $1,241 and $1,262 in 2026 and 2025, respectively.

The Organization's professional liability insurance provides coverage on a claims-made basis. As of March 31, 2026, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of insurance coverage nor are there any unasserted claims or incidents for which a loss accrual has not been made. The Organization intends to continue this coverage through the Diocese and anticipates that such coverage will remain available.

The Organization has $385 and $2,744 due from a related entity at March 31, 2026 and 2025, respectively, as further discussed in Note 15.

## 6. Retirement Plan

The Organization has a contributory defined contribution retirement plan. The Organization's eligible employees may participate in this plan by deferring a portion of their pay as plan contributions. The Organization also makes contributions to the plan equal to 3% of the eligible employees' gross wages. The total expense for the years ended March 31, 2026 and 2025 was $936 and $841, respectively.

## 7. Leases

*Operating Leases*

The Organization leases office space for its headquarters in Manchester, New Hampshire under a lease agreement with monthly payments ranging from approximately $18 to $28 through November 2041. The Organization leases land for a warehouse in Manchester, New Hampshire under a lease agreement with monthly payments of approximately $2 per month through December 2083. The Organization also leases various office space under tenant at will arrangements.

The Organization also leases various vehicles and other warehouse space under noncancellable operating leases. The monthly payments on the vehicles were approximately $2 per vehicle during 2026 and expire at various dates through June 2031. The monthly payments on the other warehouse space total approximately $1 through December 2031.

Right-of-use lease assets and lease liabilities are reported in the Organization's combined statements of financial position as follows:

| | 2026 | 2025 |
|---|---|---|
| Operating lease right-of-use assets | $ 4,065 | $ 4,040 |
| Current portion of operating lease liabilities | $ 227 | $ 182 |
| Operating lease liabilities, less current portion | 4,054 | 4,026 |
| Total operating lease liabilities | $ 4,281 | $ 4,208 |

The components of operating lease costs for fiscal years 2026 and 2025 were as follows:

| | 2026 | 2025 |
|---|---|---|
| Operating lease costs | $ 465 | $ 412 |
| Short-term lease costs | 63 | 77 |
| Total lease costs | $ 528 | $ 489 |

## 7. Leases (Continued)

Supplemental cash flow information is as follows for the years ended March 31:

| | 2026 | 2025 |
|---|---|---|
| Operating lease – operating cash flows (fixed payments) | $ 392 | $ 364 |
| Operating leases – right-of-use assets obtained in exchange for new operating lease liabilities | 286 | – |

*Lease Term and Discount Rate*

Lease terms and discount rates are as follows as of March 31:

| | 2026 | 2025 |
|---|---|---|
| Weighted-average remaining lease term years | 20.37 | 21.86 |
| Weighted-average discount rate | 4.2% | 4.0% |

At the lease commencement date, the discount rate implicit in the lease is used to discount the lease liability if readily determinable. If not readily determinable or leases do not contain an implicit rate, the Organization uses its incremental borrowing rate.

As of March 31, 2026, maturities of operating lease liabilities for each of the following five years and a total thereafter were as follows:

| | |
|---|---|
| 2027 | $ 401 |
| 2028 | 384 |
| 2029 | 392 |
| 2030 | 349 |
| 2031 | 340 |
| Thereafter | 4,633 |
| Total minimum future lease payments | 6,499 |
| Less imputed interest | (2,218) |
| Total lease liabilities | $ 4,281 |

## 8. Compensated Absences

It is the Organization's policy to accrue for compensated absences as time is earned based upon length of employment. The maximum accrual for most employees at the Organization is capped at one year of accrued and unused compensated absences. An accrual for compensated absences, inclusive of vacation, earned but not taken, of $1,545 in 2026 and $1,427 in 2025 has been included in the accompanying combined statements of financial position.

## 9. Long-Term Debt

In January 2019, the Organization entered into a loan agreement with the Roman Catholic Bishop of Manchester (RCBM). The Organization had a construction project at Warde Health Center, which included providing new residences for retired Roman Catholic priests. RCBM agreed to assist in funding this renovation by lending the Organization up to $1.5 million. The term of the loan is for 20 years, with the final payment due and payable on December 31, 2038. The interest rate is fixed at 3%. Every five years during the term of the loan, one-quarter of the loan principal balance will be forgiven by RCBM. If, at any future date, the Organization ceases to operate the residences for retired priests at Warde Health Center during the term of the loan, the then outstanding principal and interest balance will become immediately due and payable to RCBM. As of March 31, 2026 and 2025, the outstanding note payable to RCBM is $1.125 million, which is reflected within long-term debt in the accompanying combined statements of financial position. No amounts were forgiven in 2026 or 2025.

In October 2024, the Organization entered into an Affordable Housing Gap Loan Pilot Program Agreement with Catholic Charities USA totaling $900. The purpose of this loan is to fund a portion of the $2 million housing project further discussed in Note 15. The loan accrues interest at a rate of 2% and the full amount of the loan plus accrued interest must be repaid no later than the fifth anniversary of the funding date (September 2029). If the full amount of the loan and accrued interest is paid before the third anniversary of the funding date (September 2027), the Organization will be entitled to a reduced rate of 1.5%. The loan is unsecured.

On June 4, 2025, the Governor and Executive Council (G&C) authorized the approval of a Drinking Water State Revolving Fund loan agreement with the Organization in an amount not to exceed $1,414 to finance water system improvements at Warde Health Center. The G&C further authorized a grant to the Organization in an amount not to exceed $471 for drinking water improvements. The interest rate on the loan is 1% until the earlier of the (i) date of substantial completion of the improvements, as defined or (ii) December 1, 2027. Commencing on the Interest Rate Change Date, as defined, the interest shall be charged at the lower of (A) the annual rate of 3.072% or (B) 80% of the established market rate, as defined. Commencing on the first day of the sixth month after the Interest Rate Change Date, interest only shall be paid in six consecutive monthly installments on the first day of each month. Commencing with the first day of the twelfth month after the Interest Rate Change Date, the principal and interest of the loan shall be repaid in 240 consecutive equal monthly installments of principal and interest, with the option to capitalize interest. The loan is secured by all the Organization's goods, machinery, equipment, including without limitation, all water storage, collection, distribution and treatment equipment, furnishings and fixtures and tangible personal property located at Warde Health Center, as well as a collateral assignment of leases and rents. The Organization is eligible for forgiveness of a portion of the principal of the loan. Under the agreement, $943 of the loan is eligible for 100% principal forgiveness and $471 of the loan is eligible for 20% principal forgiveness. No amounts had been drawn or were outstanding under this loan agreement at March 31, 2026.

## 10. Pledges, Contributions and Grants Receivable

Pledges, contributions and grants receivable at March 31, 2026 and 2025 include unconditional promises to give in subsequent years. Management has evaluated the outstanding pledges based on the history of the relationship with the donor and the status of the pledges and has deemed all pledges to be collectible. All pledges and contributions receivable are classified as current in the accompanying combined statements of financial position as of March 31, 2026 and 2025 and totaled $82 and $105, respectively. Included within pledges, contributions and grants receivable on the accompanying combined statements of financial position are grants receivable totaling $11 and $251 at March 31, 2026 and 2025, respectively.

## 11. Fair Value Measurements

Fair value is the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of nonperformance risk including the Organization's own credit risk.

The fair value hierarchy for valuation inputs prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

## 11. Fair Value Measurements (Continued)

For the fiscal years ended March 31, 2026 and 2025, the application of valuation techniques applied to similar assets has been consistent. The following presents the balances of assets measured at fair value on a recurring basis at March 31:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| 2026 | | | | |
| Cash and cash equivalents | $ 6,057 | $ – | $ – | $ 6,057 |
| Common equity securities | 31 | – | – | 31 |
| Equity mutual funds | 9,089 | – | – | 9,089 |
| International equity mutual funds | 9,937 | – | – | 9,937 |
| Fixed income mutual funds | 14,584 | – | – | 14,584 |
| Exchange traded funds - other | 4,512 | – | – | 4,512 |
| Exchange traded funds - equity | 5,205 | – | – | 5,205 |
| Investments measured at fair value | $49,415 | $ – | $ – | 49,415 |
| Investments measured at net asset value | | | | 16,454 |
| Total investments | | | | $65,869 |
| 2025 | | | | |
| Cash and cash equivalents | $ 6,739 | $ – | $ – | $ 6,739 |
| Common equity securities | 20 | – | – | 20 |
| Equity mutual funds | 11,514 | – | – | 11,514 |
| International equity mutual funds | 5,559 | – | – | 5,559 |
| Fixed income mutual funds | 11,635 | – | – | 11,635 |
| Exchange traded funds - other | 2,188 | – | – | 2,188 |
| Exchange traded funds - equity | 6,366 | – | – | 6,366 |
| Investments measured at fair value | $44,021 | $ – | $ – | 44,021 |
| Investments measured at net asset value | | | | 13,960 |
| Total investments | | | | $57,981 |

Investments measured at net asset value (NAV) include an equity mutual fund and a limited partnership managed by Catholic Investment Services, Inc. at March 31, 2026 and 2025. The NAV is used as a practical expedient to estimate fair value and is generally determined using audited financial statements of the fund and/or recently settled transactions. The equity mutual fund invests with the objective of approximating, before expenses, the Russell 3000 Index, over the long term and implements a screen of certain social and environmental criteria. The limited partnership was organized to operate as a private investment partnership designed for institutions, endowed charitable organizations and certain other Roman Catholic nonprofit organizations under an investment program designed to reflect the teachings of the Roman Catholic Church.

## 11. Fair Value Measurements (Continued)

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of March 31:

| | Fair Value | Unfunded Commitment | Redemption Frequency | Redemption Notice Period |
|---|---|---|---|---|
| 2026 | | | | |
| Equity market fund | $ 14,940 | $ – | Daily | N/A |
| Limited partnership | 1,514 | – | Monthly | 95 days* |
| 2025 | | | | |
| Equity market fund | $ 12,569 | $ – | Daily | N/A |
| Limited partnership | 1,391 | – | Monthly | 95 days* |

* Limited to a 50% withdrawal as of the last day of any calendar month. Not more than 50% can be withdrawn in a rolling three-month period. During the first 12 months of investment, 180 calendar days' notice is required for substantial withdrawals (as defined under the limited partnership).

## 12. Donor-Designated Endowments

The Board of Trustees has determined that the majority of the Organization's net assets with donor restrictions restricted in perpetuity meets the definition of endowment funds under the *Uniform Prudent Management of Institutional Funds Act of 2006* (UPMIFA). The Organization's endowments consist of six individual funds established for a variety of purposes. The net assets associated with these endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Trustees of the Organization has interpreted the *State Prudent Management of Institutional Funds Act* (SPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization retains in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to expenditure by the Organization in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

## 12. Donor-Designated Endowments (Continued)

All of the Organization's endowment funds are donor-restricted. The Organization does not have any board-designated or endowments without donor restrictions at March 31, 2026 and 2025. The endowment net assets as of March 31, 2026 and 2025 are as follows:

| | With Donor Restrictions |
|---|---|
| 2026 | |
| Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor | $ 2,061 |
| Accumulated investment gains | 540 |
| | $ 2,601 |
| 2025 | |
| Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor | $ 2,061 |
| Accumulated investment gains | 345 |
| | $ 2,406 |

The changes in endowment net assets for the years ended March 31, 2026 and 2025 are as follows:

| | With Donor Restrictions |
|---|---|
| Endowment net assets, March 31, 2024 | $ 2,370 |
| Investment income, net | 172 |
| Amounts appropriated for expenditure | (136) |
| Endowment net assets, March 31, 2025 | 2,406 |
| Investment income, net | 338 |
| Amounts appropriated for expenditure | (143) |
| Endowment net assets, March 31, 2026 | $ 2,601 |

## 12. Donor-Designated Endowments (Continued)

*Investment Return Objectives, Risk Parameters and Strategies:* The Organization has adopted, with the approval of the Board of Trustees, investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, consisting mainly of mutual funds that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution not exceeding 7%, while growing the funds if possible. Therefore, the Organization expects its endowment assets, over time, to produce a rate of return sufficient to provide for the annual distribution. Investment risk is measured in terms of the total endowment funds. Investment assets, and allocation between asset classes and strategies, are managed so the fund is not exposed to unacceptable levels of risk.

*Spending Policy:* The Organization has a policy of appropriating for distribution each year an amount not to exceed 7% of its endowment fund's average fair value of the prior 12 quarters through the fiscal year end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, some of which must be maintained in perpetuity because of donor-restrictions, the possible effects of inflation, and the provisions of SPMIFA. The Organization has interpreted SPMIFA to permit spending from underwater endowments in accordance with prudent measures required by law. No such spending occurred in 2026 and 2025.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. At March 31, 2026 and 2025, there were no deficiencies in individual donor-restricted endowment funds.

## 13. Major Suppliers

As a member of Feeding America, the national network of food banks, the Food Bank gains access to otherwise unattainable food donations and potential funding. The Food Bank is able to use the national resources of Feeding America to negotiate wholesale food prices and supply their agencies with high-value items at a substantial discount. Partner retailers who only donate to Feeding America members made food donations to the Food Bank totaling $5,954 and $8,198 for the years ended March 31, 2026 and 2025, respectively. These donations represented approximately 54% and 55% of the total donated food received for the years ended March 31, 2026 and 2025, respectively.

## 14. Commitments and Contingencies

*Litigation*

Various legal claims, generally incidental to the conduct of normal business, are pending or have been threatened against the Organization. The Organization intends to defend vigorously against these claims. While ultimate liability, if any, arising from any such claim is presently indeterminable, it is management's opinion that the ultimate resolution of these claims will not have a material adverse effect on the financial condition of the Organization.

*Employee Service Agreement*

Effective February 1, 2025, the Organization entered into an employee service agreement with Catholic Healthcare Trust, f/k/a Catholic Medical Center (CHT). Under the terms of the agreement, the Organization became the legal employer of CHT personnel assigned to the Healthcare for the Homeless, Poisson Dental, and Doorway of Greater Manchester programs. The Organization provides compensation and benefits to these employees consistent with those provided to its own staff and provides the employees back to CHT. CHT reimburses the Organization for the full cost of salaries, benefits and taxes incurred, plus a 15% administrative service fee. The agreement was accounted for as a service agreement and terminated on June 30, 2025 for the Doorway of Greater Manchester program. The agreement continued for the Healthcare for the Homeless and Poisson Dental programs and is in effect until the Organization either terminates the agreement or acquires the programs.

## 15. Affordable Housing Project

In March 2023, the Organization entered into an option agreement to purchase a certain parcel of land to construct an affordable housing project. The purchase price for the property was $2.8 million. On March 1, 2024, the Organization exercised the purchase option, and in fiscal year 2025, the Organization closed on the land purchase at the $2.8 million purchase price.

*Vose Farm Phase 1 Limited Partnership*

Vose Farm Phase 1 Limited Partnership (the Partnership) was formed in January 2024 as a limited partnership under the laws of the State of New Hampshire. The Partnership's purpose is to acquire, own, develop, construct and/or rehabilitate, lease, manage, and operate Phase 1 of an apartment complex to be constructed and located at 10 and 12 Vose Farm Road in Peterborough, New Hampshire, comprised of 64 residential apartments benefiting low to moderate-income households (the Project). The Project became operational in 2026. The Partnership's equity was contributed by its General Partner, CC Vose Farm Phase 1 GP, Inc., of which the Organization is the sole owner, and Housing New England Fund VI, a limited partner and unrelated party. The Partnership agreement provides for the allocation of profits and losses to the partners, proportionate to the equity contributed, as follows:

| | |
|---|---|
| General Partner, CC Vose Farm Phase 1 GP, Inc. (wholly-owned by the Organization) | 0.01% |
| Limited Partner, Housing New England Fund VI (an unrelated party) | 99.99% |

## 15. Affordable Housing Project (Continued)

*Capital Contributions*

In 2024, the Organization, as the then sole owner of the General Partner, CC Vose Farm Phase 1 GP, Inc., made an insignificant capital contribution in order to obtain its 0.01% interest.

*Deferred Developer Fee*

On August 29, 2024, the Organization entered into a Development Services Agreement for the Project, in which the Organization will earn up to $2,670 as a development fee for its services in connection with the construction and development of the Project. Under the Development Services Agreement, $150 was earned and recognized as other revenue by the Organization in developer fees in the accompanying 2025 combined statement of activities. No amounts were earned and recognized in 2026. The balance of the development fee will be earned on the date that the construction and development of the Project is substantially complete, and all dwelling units have been completed and are placed in service, with all balances to be paid prior to December 31, 2041.

*Sponsor Loan and Terms*

On September 12, 2024, in order to provide additional funding to the Partnership for upcoming site work and construction costs, the Organization entered into a $2.0 million loan agreement with the Partnership. This loan bears interest at the rate of 0% and, at March 31, 2026 and 2025, $73 had been drawn on the loan by the Partnership. If not paid earlier, all outstanding principal and interest accrued must be repaid to the Organization on June 30, 2054. Payments of principal and interest are to be made to the extent of available cash flow, as defined in the agreement. If repayment is not made within thirty days of the maturity date, or if any payment due is not paid within thirty days of the due date, then interest will be payable on any unpaid sum at the rate of 12% per annum, compounded annually, until such amount is paid, or another means of payment is arranged. The note receivable is recorded in other long-term assets in the accompanying combined statement of financial position.

*Reimbursement Agreements*

On September 12, 2024, the Organization entered into a Reimbursement Agreement with the Partnership to reimburse the Organization for all predevelopment expenses incurred by the Project that were paid by the Organization. The Partnership acknowledged and agreed that the Partnership is solely responsible to pay all project expenses not later than the date of the closing of the Partnership's construction loan for the Project, which was September 12, 2024. At March 31, 2026 and 2025, the Organization was owed $385 and $2,744, respectively, by the Partnership, which amount is recorded within due from related entity in the accompanying combined statements of financial position.

Further, the Organization will be paid certain amounts under a Partnership Administration Agreement, dated as of August 29, 2024 between the Organization and the Partnership, whereby the Organization will provide various administrative services in exchange for fees of approximately $5 per year beginning in 2026, increasing 3% annually beginning January 1, 2027. The administration fee is payable solely if cash flow is available and otherwise the unpaid portion is accrued and payable on a cumulative basis in the first year in which there are sufficient cash flows. No amounts were paid under this agreement in 2026 or 2025.

## 15. Affordable Housing Project (Continued)

*Right of Refusal and Option Agreement*

Through a Right of Refusal and Option Agreement dated August 29, 2024, the Partnership granted to the Organization certain rights of first refusal and options to purchase the Project, which, if elected, would include the 99.99% interest in the Project held by Housing New England Fund VI. As a result, the Organization has been granted an irrevocable, successive, and exclusive right of refusal to purchase the Project. Such right is exercisable for a period of 36 months beginning upon expiration of an initial 15-year compliance period, and continuing until the Partnership otherwise sells the Project.

Housing New England VI has the option to give written notice to CC Vose Farm Phase 1 GP, Inc., at any time following the end of the Credit Period, as defined, to require CC Vose Farm Phase 1 GP, Inc., to purchase the interest of Housing New England VI for a price equal to the sum of : (i) $100, (ii) the amount of federal, state or local tax liability required to be paid (including, without limitation, any real estate transfer or franchise taxes), (iii) any costs incurred by Housing New England Fund VI in connection with the transfer of its interest and (iv) all amounts then due and owing to Housing New England Fund VI or its affiliates under the agreement. Upon receipt of such written notice of the put option, CC Vose Farm Phase 1 GP, Inc. shall purchase such interest and make all payments required within 30 days. At the date of these combined financial statements, the put option was not eligible to be exercised by Housing New England Fund VI.

*Guaranty Agreement*

On August 29, 2024, the Organization unconditionally guaranteed due payment, performance, and fulfillment of certain obligations of the Partnership and CC Vose Farm Phase 1 GP, Inc. The Organization's liability is generally limited and shall not exceed $517 in the aggregate, and the guaranty terminates upon the later of the 60$^{th}$ month anniversary of the stabilization date, as defined, and the date that the Partnership has achieved stabilized occupancy for five consecutive calendar years. However, should an operating deficit arise before the latest of permanent mortgage commencement or cost certification, as defined in the agreement, or the date the Project achieves 100% occupancy, then the Organization's obligation to advance funds to pay operating deficits shall be unlimited. At the date of these combined financial statements, no events or conditions have occurred that would trigger the Organization's performance under the guaranty agreement.

*Phase II*

Phase II of the affordable housing project at the 10 Vose Farm property will include an additional 32 units. Phase II is a privately-funded and constructed project by the Organization. At March 31, 2026 and 2025, the Organization has recorded approximately $3.3 million and $3.2 million, respectively, in construction in process related to Phase II of the affordable housing project.

# OTHER FINANCIAL INFORMATION

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINING STATEMENT OF FINANCIAL POSITION

March 31, 2026

ASSETS
(In Thousands)

| | Without Donor Restrictions | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Programs/ Home Office | Food Bank | St. Charles School | Six Rehabilitation and Nursing Centers | Senior Living Communities | Warde Assisted Living | Total | With Donor Restrictions | Elimina-tions and Reclass-ifications | Total |
| Current assets: | | | | | | | | | | |
| Cash and cash equivalents | $ 4,342 | $ 3,214 | $ 253 | $ 5,126 | $ 2,322 | $ 63 | $ 15,320 | $ 5,275 | $ – | $ 20,595 |
| Accounts receivable | 1,273 | 47 | 338 | 5,131 | 4 | 27 | 6,820 | – | – | 6,820 |
| Due from related entity | 385 | – | – | – | – | – | 385 | – | – | 385 |
| Due from affiliates | 4,100 | – | 1,874 | 11,757 | 8,778 | – | 26,509 | – | (26,509) | – |
| Pledges, contributions and grants receivable | – | 58 | – | – | – | – | 58 | 35 | – | 93 |
| Inventory | – | 1,219 | – | – | – | – | 1,219 | – | – | 1,219 |
| Prepaid expenses | 337 | 34 | – | 75 | 1 | 4 | 451 | – | – | 451 |
| Patient, tenant and other cash held in trust | 161 | – | 3 | 101 | 205 | 21 | 491 | – | – | 491 |
| Total current assets | 10,598 | 4,572 | 2,468 | 22,190 | 11,310 | 115 | 51,253 | 5,310 | (26,509) | 30,054 |
| Fixed assets: | | | | | | | | | | |
| Land and improvements | 988 | 41 | 269 | 1,168 | 61 | 248 | 2,775 | 12 | – | 2,787 |
| Building and improvements | 14,522 | – | 1,875 | 32,908 | 15,379 | 1,593 | 66,277 | 101 | – | 66,378 |
| Equipment and vehicles | 2,060 | 1,801 | 396 | 6,110 | 295 | 142 | 10,804 | – | – | 10,804 |
| Furniture and fixtures | 359 | 33 | 54 | 2,459 | 145 | 38 | 3,088 | – | – | 3,088 |
| Leasehold improvements | 853 | 1,789 | – | 11 | – | – | 2,653 | – | – | 2,653 |
| Construction in process | 4,464 | – | 41 | 1,940 | – | – | 6,445 | – | – | 6,445 |
| | 23,246 | 3,664 | 2,635 | 44,596 | 15,880 | 2,021 | 92,042 | 113 | – | 92,155 |
| Less accumulated depreciation | (10,075) | (1,636) | (1,804) | (26,551) | (6,845) | (474) | (47,385) | (85) | – | (47,470) |
| Fixed assets, net | 13,171 | 2,028 | 831 | 18,045 | 9,035 | 1,547 | 44,657 | 28 | – | 44,685 |
| Other assets: | | | | | | | | | | |
| Investments, at fair value | 22,641 | 12,892 | 2,540 | 16,884 | 2,721 | – | 57,678 | 8,191 | – | 65,869 |
| Operating lease right-of-use assets | 3,636 | 429 | – | – | – | – | 4,065 | – | – | 4,065 |
| Other | 96 | – | – | 117 | – | 10 | 223 | – | – | 223 |
| Total other assets | 26,373 | 13,321 | 2,540 | 17,001 | 2,721 | 10 | 61,966 | 8,191 | – | 70,157 |
| Total assets | $ 50,142 | $ 19,921 | $ 5,839 | $ 57,236 | $ 23,066 | $ 1,672 | $ 157,876 | $ 13,529 | $ (26,509) | $ 144,896 |

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

| | Without Donor Restrictions | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Programs/ Home Office | Food Bank | St. Charles School | Six Rehabilitation and Nursing Centers | Senior Living Communities | Warde Assisted Living | Total | With Donor Restrictions | Elimina-tions and Reclass-ifications | Total |
| Current liabilities: | | | | | | | | | | |
| Current portion of operating lease liabilities | $ 117 | $ 110 | $ – | $ – | $ – | $ – | $ 227 | $ – | $ – | $ 227 |
| Accounts payable: | | | | | | | | | | |
| Trade | 377 | 373 | 52 | 1,053 | 26 | 19 | 1,900 | – | – | 1,900 |
| Other | 14 | 38 | – | 692 | – | – | 744 | – | – | 744 |
| Due to affiliates | 4,479 | – | – | 9,208 | 7,854 | 4,922 | 26,463 | 141 | (26,509) | 95 |
| Accrued salaries and wages | 494 | 148 | 55 | 1,054 | – | – | 1,751 | – | – | 1,751 |
| Employee benefits payable | 497 | 116 | 74 | 857 | – | 1 | 1,545 | – | – | 1,545 |
| Patient, tenant and other cash held in trust | 161 | – | 3 | 101 | 205 | 21 | 491 | – | – | 491 |
| Deferred revenue | 79 | 2 | 146 | – | 33 | – | 260 | – | – | 260 |
| Total current liabilities | 6,218 | 787 | 330 | 12,965 | 8,118 | 4,963 | 33,381 | 141 | (26,509) | 7,013 |
| Long-term debt | 2,025 | – | – | – | – | – | 2,025 | – | – | 2,025 |
| Operating lease liabilities, net of current portion | 3,716 | 338 | – | – | – | – | 4,054 | – | – | 4,054 |
| Total noncurrent liabilities | 5,741 | 338 | – | – | – | – | 6,079 | – | – | 6,079 |
| Total liabilities | 11,959 | 1,125 | 330 | 12,965 | 8,118 | 4,963 | 39,460 | 141 | (26,509) | 13,092 |
| Net assets (deficit): | | | | | | | | | | |
| Without donor restrictions | 38,183 | 18,796 | 5,509 | 44,271 | 14,948 | (3,291) | 118,416 | – | – | 118,416 |
| With donor restrictions | – | – | – | – | – | – | – | 13,388 | – | 13,388 |
| Total net assets (deficit) | 38,183 | 18,796 | 5,509 | 44,271 | 14,948 | (3,291) | 118,416 | 13,388 | – | 131,804 |
| Total liabilities and net assets (deficit) | $ 50,142 | $ 19,921 | $ 5,839 | $ 57,236 | $ 23,066 | $ 1,672 | $ 157,876 | $ 13,529 | $ (26,509) | $ 144,896 |

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINING STATEMENT OF FINANCIAL POSITION

March 31, 2025

ASSETS
(In Thousands)

| | Without Donor Restrictions | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Programs/ Home Office | Food Bank | St. Charles School | Six Rehabilitation and Nursing Centers | Senior Living Communities | Warde Assisted Living | Total | With Donor Restrictions | Elimina-tions and Reclass-ifications | Total |
| Current assets: | | | | | | | | | | |
| Cash and cash equivalents | $ 3,452 | $ 961 | $ 38 | $ 6,842 | $ 2,897 | $ 1 | $ 14,191 | $ 2,884 | $ – | $ 17,075 |
| Accounts receivable | 774 | 53 | 282 | 5,172 | 5 | 50 | 6,336 | – | – | 6,336 |
| Due from related entity | 2,744 | – | – | – | – | – | 2,744 | – | – | 2,744 |
| Due from affiliates | 1,500 | – | 1,950 | 10,157 | 6,977 | – | 20,584 | – | (20,584) | – |
| Pledges, contributions and grants receivable | 5 | 304 | – | – | – | – | 309 | 47 | – | 356 |
| Inventory | – | 1,148 | – | – | – | – | 1,148 | – | – | 1,148 |
| Prepaid expenses | 502 | 47 | – | 59 | 1 | 3 | 612 | – | – | 612 |
| Patient, tenant and other cash held in trust | 205 | – | 3 | 85 | 191 | 24 | 508 | – | – | 508 |
| Total current assets | 9,182 | 2,513 | 2,273 | 22,315 | 10,071 | 78 | 46,432 | 2,931 | (20,584) | 28,779 |
| Fixed assets: | | | | | | | | | | |
| Land and improvements | 988 | 10 | 178 | 1,151 | 61 | 248 | 2,636 | 12 | – | 2,648 |
| Building and improvements | 14,394 | – | 1,857 | 30,683 | 15,185 | 1,550 | 63,669 | 101 | – | 63,770 |
| Equipment and vehicles | 1,985 | 1,667 | 310 | 5,624 | 295 | 125 | 10,006 | – | – | 10,006 |
| Furniture and fixtures | 360 | 33 | 52 | 2,387 | 146 | 7 | 2,985 | – | – | 2,985 |
| Leasehold improvements | 852 | 1,751 | – | 11 | – | – | 2,614 | – | – | 2,614 |
| Construction in process | 4,058 | – | 108 | 1,779 | 146 | – | 6,091 | – | | 6,091 |
| | 22,637 | 3,461 | 2,505 | 41,635 | 15,833 | 1,930 | 88,001 | 113 | – | 88,114 |
| Less accumulated depreciation | (9,243) | (1,341) | (1,697) | (25,054) | (6,428) | (416) | (44,179) | (80) | – | (44,259) |
| Fixed assets, net | 13,394 | 2,120 | 808 | 16,581 | 9,405 | 1,514 | 43,822 | 33 | – | 43,855 |
| Other assets: | | | | | | | | | | |
| Investments, at fair value | 19,239 | 11,620 | 1,956 | 14,775 | 2,380 | – | 49,970 | 8,011 | – | 57,981 |
| Operating lease right-of-use assets | 3,770 | 270 | – | – | – | – | 4,040 | – | – | 4,040 |
| Other | 73 | – | – | 117 | – | 10 | 200 | – | – | 200 |
| Total other assets | 23,082 | 11,890 | 1,956 | 14,892 | 2,380 | 10 | 54,210 | 8,011 | – | 62,221 |
| Total assets | $ 45,658 | $ 16,523 | $ 5,037 | $ 53,788 | $ 21,856 | $ 1,602 | $ 144,464 | $ 10,975 | $ (20,584) | $ 134,855 |

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

| | Without Donor Restrictions | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Programs/ Home Office | Food Bank | St. Charles School | Six Rehabilitation and Nursing Centers | Senior Living Communities | Warde Assisted Living | Total | With Donor Restrictions | Elimina-tions and Reclass-ifications | Total |
| Current liabilities: | | | | | | | | | | |
| Current portion of operating lease liabilities | $ 100 | $ 82 | $ – | $ – | $ – | $ – | $ 182 | $ – | $ – | $ 182 |
| Accounts payable: | | | | | | | | | | |
| Trade | 1,631 | 283 | 69 | 1,029 | 60 | 27 | 3,099 | – | – | 3,099 |
| Other | 12 | 46 | – | 669 | – | – | 727 | – | – | 727 |
| Due to affiliates | 1,978 | – | – | 6,688 | 8,124 | 3,772 | 20,562 | 136 | (20,584) | 114 |
| Accrued salaries and wages | 128 | 93 | 38 | 864 | 2 | 35 | 1,160 | – | – | 1,160 |
| Employee benefits payable | 477 | 113 | 70 | 738 | – | 29 | 1,427 | – | – | 1,427 |
| Patient, tenant and other cash held in trust | 205 | – | 3 | 85 | 191 | 24 | 508 | – | – | 508 |
| Deferred revenue | 50 | 8 | 143 | 56 | 3 | – | 260 | – | – | 260 |
| Total current liabilities | 4,581 | 625 | 323 | 10,129 | 8,380 | 3,887 | 27,925 | 136 | (20,584) | 7,477 |
| Long-term debt | 2,025 | – | – | – | – | – | 2,025 | – | – | 2,025 |
| Operating lease liabilities, net of current portion | 3,825 | 201 | – | – | – | – | 4,026 | – | – | 4,026 |
| Total noncurrent liabilities | 5,850 | 201 | – | – | – | – | 6,051 | – | – | 6,051 |
| Total liabilities | 10,431 | 826 | 323 | 10,129 | 8,380 | 3,887 | 33,976 | 136 | (20,584) | 13,528 |
| Net assets (deficit): | | | | | | | | | | |
| Without donor restrictions | 35,227 | 15,697 | 4,714 | 43,659 | 13,476 | (2,285) | 110,488 | – | – | 110,488 |
| With donor restrictions | – | – | – | – | – | – | – | 10,839 | – | 10,839 |
| Total net assets (deficit) | 35,227 | 15,697 | 4,714 | 43,659 | 13,476 | (2,285) | 110,488 | 10,839 | – | 121,327 |
| Total liabilities and net assets (deficit) | $ 45,658 | $ 16,523 | $ 5,037 | $ 53,788 | $ 21,856 | $ 1,602 | $ 144,464 | $ 10,975 | $ (20,584) | $ 134,855 |

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINING STATEMENT OF ACTIVITIES

Year Ended March 31, 2026
(In Thousands)

| | Without Donor Restrictions | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Programs/ Home Office | Food Bank | St. Charles School | Six Rehabilitation and Nursing Centers | Senior Living Communities | Warde Assisted Living | Total | With Donor Restrictions | Elimina-tions and Reclass-ifications | Total |
| Revenues, gains and other support: | | | | | | | | | | |
| Patient and resident services | $ 528 | $ – | $ – | $ 51,857 | $ 2,561 | $ 1,340 | $ 56,286 | $ – | $ – | $ 56,286 |
| Program service fees – children's school | – | – | 2,644 | – | – | – | 2,644 | – | – | 2,644 |
| Annual appeal | 4,384 | 117 | – | – | – | – | 4,501 | – | – | 4,501 |
| Bequests, grants, donations and fundraising | 3,373 | 14,904 | 76 | 521 | – | – | 18,874 | 3,535 | – | 22,409 |
| In-kind donations | 249 | 11,280 | – | – | – | – | 11,529 | – | – | 11,529 |
| Net assets released from restrictions | 492 | 1,274 | 181 | – | – | – | 1,947 | (1,947) | – | – |
| Management fee income | 196 | – | – | – | – | – | 196 | – | – | 196 |
| Other | 6,419 | 943 | 36 | 160 | 21 | 9 | 7,588 | – | (2,280) | 5,308 |
| Total revenue, gains and other support | 15,641 | 28,518 | 2,937 | 52,538 | 2,582 | 1,349 | 103,565 | 1,588 | (2,280) | 102,873 |
| Expenses: | | | | | | | | | | |
| Program services: | | | | | | | | | | |
| Rehabilitation and nursing centers | – | – | – | 51,208 | – | – | 51,208 | – | (1,786) | 49,422 |
| Family services | 830 | – | – | – | – | – | 830 | – | – | 830 |
| Parish and community services | 1,675 | – | – | – | – | – | 1,675 | – | – | 1,675 |
| Children's school | – | – | 2,524 | – | – | – | 2,524 | – | – | 2,524 |
| Senior living communities | – | – | – | – | 1,354 | – | 1,354 | – | – | 1,354 |
| Assisted living services | – | – | – | – | – | 2,278 | 2,278 | – | – | 2,278 |
| Liberty House | 1,422 | – | – | – | – | – | 1,422 | – | – | 1,422 |
| New Generation | 1,274 | – | – | – | – | – | 1,274 | – | – | 1,274 |
| St. Jacinta Healthcare staffing | 1,818 | – | – | – | – | – | 1,818 | – | – | 1,818 |
| Food bank program | – | 24,751 | – | – | – | – | 24,751 | – | (494) | 24,257 |
| Food bank real estate | 298 | – | – | – | – | – | 298 | – | – | 298 |
| Our Place | 321 | – | – | – | – | – | 321 | – | – | 321 |
| Residence for infirmed priests | 455 | – | – | – | – | – | 455 | – | – | 455 |
| Immigration | 1,100 | – | – | – | – | – | 1,100 | – | – | 1,100 |
| Employee leasing | 2,928 | – | – | – | – | – | 2,928 | – | – | 2,928 |
| Other programs | 864 | – | – | – | – | – | 864 | – | – | 864 |
| Fundraising: | | | | | | | | | | |
| Annual campaign and other events | 1,671 | 1,547 | – | – | – | – | 3,218 | – | – | 3,218 |
| Support services: | | | | | | | | | | |
| General and administrative | 957 | 394 | 23 | 3,005 | 148 | 77 | 4,604 | – | – | 4,604 |
| Total expenses | 15,613 | 26,692 | 2,547 | 54,213 | 1,502 | 2,355 | 102,922 | – | (2,280) | 100,642 |
| Investment income, net | 2,928 | 1,273 | 405 | 2,287 | 392 | – | 7,285 | 961 | – | 8,246 |
| Total change in net assets (deficit) | 2,956 | 3,099 | 795 | 612 | 1,472 | (1,006) | 7,928 | 2,549 | – | 10,477 |
| Net assets (deficit), beginning of year | 35,227 | 15,697 | 4,714 | 43,659 | 13,476 | (2,285) | 110,488 | 10,839 | – | 121,327 |
| Net assets (deficit), end of year | $ 38,183 | $ 18,796 | $ 5,509 | $ 44,271 | $ 14,948 | $ (3,291) | $ 118,416 | $ 13,388 | $ – | $ 131,804 |

**NEW HAMPSHIRE CATHOLIC CHARITIES**

COMBINING STATEMENT OF ACTIVITIES

Year Ended March 31, 2025
(In Thousands)

| | Without Donor Restrictions | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Programs/ Home Office | Food Bank | St. Charles School | Six Rehabilitation and Nursing Centers | Senior Living Communities | Warde Assisted Living | Total | With Donor Restrictions | Elimina-tions and Reclass-ifications | Total |
| Revenues, gains and other support: | | | | | | | | | | |
| Patient and resident services | $ 873 | $ – | $ – | $ 49,816 | $ 2,378 | $ 1,457 | $ 54,524 | $ – | $ – | $ 54,524 |
| Program service fees – children's school | – | – | 2,597 | – | – | – | 2,597 | – | – | 2,597 |
| Annual appeal | 3,780 | 217 | – | – | – | – | 3,997 | – | – | 3,997 |
| Bequests, grants, donations and fundraising | 3,735 | 12,786 | 230 | 74 | – | – | 16,825 | 2,178 | – | 19,003 |
| In-kind donations | 149 | 15,349 | – | – | – | – | 15,498 | – | – | 15,498 |
| Net assets released from restrictions | 2,118 | 1,325 | 28 | – | – | – | 3,471 | (3,471) | – | – |
| Management fee income | 183 | – | – | – | – | – | 183 | – | – | 183 |
| Developer fees | 150 | – | – | – | – | – | 150 | – | – | 150 |
| Other | 4,210 | 787 | 27 | 166 | 21 | 11 | 5,222 | – | (2,721) | 2,501 |
| Total revenue, gains and other support | 15,198 | 30,464 | 2,882 | 50,056 | 2,399 | 1,468 | 102,467 | (1,293) | (2,721) | 98,453 |
| Expenses: | | | | | | | | | | |
| Program services: | | | | | | | | | | |
| Rehabilitation and nursing centers | – | – | – | 49,494 | – | – | 49,494 | – | (2,227) | 47,267 |
| Family services | 996 | – | – | – | – | – | 996 | – | – | 996 |
| Parish and community services | 1,491 | – | – | – | – | – | 1,491 | – | – | 1,491 |
| Children's school | – | – | 2,244 | – | – | – | 2,244 | – | – | 2,244 |
| Senior living communities | – | – | – | – | 1,298 | – | 1,298 | – | – | 1,298 |
| Assisted living services | – | – | – | – | – | 2,247 | 2,247 | – | – | 2,247 |
| Liberty House | 1,374 | – | – | – | – | – | 1,374 | – | – | 1,374 |
| New Generation | 1,219 | – | – | – | – | – | 1,219 | – | – | 1,219 |
| St. Jacinta Healthcare staffing | 2,107 | – | – | – | – | – | 2,107 | – | – | 2,107 |
| Food bank program | – | 28,186 | – | – | – | – | 28,186 | – | (494) | 27,692 |
| Food bank real estate | 357 | – | – | – | – | – | 357 | – | – | 357 |
| Our Place | 517 | – | – | – | – | – | 517 | – | – | 517 |
| Residence for infirmed priests | 437 | – | – | – | – | – | 437 | – | – | 437 |
| Immigration | 1,067 | – | – | – | – | – | 1,067 | – | – | 1,067 |
| Employee leasing | 607 | – | – | – | – | – | 607 | – | – | 607 |
| Other programs | 557 | – | – | – | – | – | 557 | – | – | 557 |
| Fundraising: | | | | | | | | | | |
| Annual campaign and other events | 1,281 | 1,768 | – | – | – | – | 3,049 | – | – | 3,049 |
| Support services: | | | | | | | | | | |
| General and administrative | 453 | 385 | 9 | 3,015 | 144 | 93 | 4,099 | – | – | 4,099 |
| Total expenses | 12,463 | 30,339 | 2,253 | 52,509 | 1,442 | 2,340 | 101,346 | – | (2,721) | 98,625 |
| Investment income, net | 1,412 | 678 | 166 | 1,213 | 215 | – | 3,684 | 450 | – | 4,134 |
| Total change in net assets (deficit) | 4,147 | 803 | 795 | (1,240) | 1,172 | (872) | 4,805 | (843) | – | 3,962 |
| Net assets (deficit), beginning of year | 31,080 | 14,894 | 3,919 | 44,899 | 12,304 | (1,413) | 105,683 | 11,682 | – | 117,365 |
| Net assets (deficit), end of year | $ 35,227 | $ 15,697 | $ 4,714 | $ 43,659 | $ 13,476 | $ (2,285) | $ 110,488 | $ 10,839 | $ – | $ 121,327 |

**NEW HAMPSHIRE CATHOLIC CHARITIES**

SUPPLEMENTAL SCHEDULE OF STATEMENT OF FINANCIAL POSITION –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)

March 31, 2026

ASSETS
(In Thousands)

| | Mount Carmel Rehabilitation and Nursing Center | St. Vincent de Paul Rehabilitation and Nursing Center | St. Ann Rehabilitation and Nursing Center | St. Francis Rehabilitation and Nursing Center | St. Teresa Rehabilitation and Nursing Center | Warde Rehabilitation and Nursing Center | Total |
|---|---|---|---|---|---|---|---|
| Current assets: | | | | | | | |
| Cash and cash equivalents | $ 3,047 | $ 130 | $ 202 | $ 316 | $ 1,269 | $ 1,472 | $ 6,436 |
| Accounts receivable | 1,944 | 713 | 913 | 530 | 615 | 416 | 5,131 |
| Due from affiliates | 6,099 | 1,686 | 509 | 1,328 | 2,135 | – | 11,757 |
| Prepaid expenses | 26 | 21 | 7 | 7 | 10 | 4 | 75 |
| Patient, tenant and other cash held in trust | 30 | 38 | 14 | 3 | 8 | 8 | 101 |
| Total current assets | 11,146 | 2,588 | 1,645 | 2,184 | 4,037 | 1,900 | 23,500 |
| Fixed assets: | | | | | | | |
| Land and improvements | 158 | 119 | 111 | 222 | 144 | 414 | 1,168 |
| Building and improvements | 13,351 | 2,993 | 4,544 | 6,252 | 2,768 | 3,000 | 32,908 |
| Equipment and vehicles | 1,645 | 1,457 | 1,007 | 773 | 558 | 670 | 6,110 |
| Furniture and fixtures | 906 | 272 | 378 | 497 | 317 | 89 | 2,459 |
| Leasehold improvements | – | 11 | – | – | – | – | 11 |
| Construction in process | 651 | – | – | 18 | 63 | 1,208 | 1,940 |
| | 16,711 | 4,852 | 6,040 | 7,762 | 3,850 | 5,381 | 44,596 |
| Less accumulated depreciation | (8,835) | (3,482) | (4,715) | (4,667) | (3,378) | (1,474) | (26,551) |
| Fixed assets, net | 7,876 | 1,370 | 1,325 | 3,095 | 472 | 3,907 | 18,045 |
| Other assets: | | | | | | | |
| Investments, at fair value | 6,438 | 2,207 | 918 | 2,260 | 5,061 | – | 16,884 |
| Other | 102 | – | – | – | – | 15 | 117 |
| Total other assets | 6,540 | 2,207 | 918 | 2,260 | 5,061 | 15 | 17,001 |
| Total assets | $ 25,562 | $ 6,165 | $ 3,888 | $ 7,539 | $ 9,570 | $ 5,822 | $ 58,546 |

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

| | Mount Carmel Rehabilitation and Nursing Center | St. Vincent de Paul Rehabilitation and Nursing Center | St. Ann Rehabilitation and Nursing Center | St. Francis Rehabilitation and Nursing Center | St. Teresa Rehabilitation and Nursing Center | Warde Rehabilitation and Nursing Center | Total |
|---|---|---|---|---|---|---|---|
| Current liabilities: | | | | | | | |
| Accounts payable: | | | | | | | |
| Trade | $ 320 | $ 218 | $ 143 | $ 90 | $ 119 | $ 163 | $ 1,053 |
| Other | 238 | 95 | 95 | 95 | 100 | 69 | 692 |
| Due to affiliates | – | 800 | 1,450 | – | 150 | 6,808 | 9,208 |
| Accrued salaries and wages | 323 | 110 | 172 | 171 | 175 | 103 | 1,054 |
| Employee benefits payable | 242 | 123 | 108 | 134 | 89 | 161 | 857 |
| Patient, tenant and other cash held in trust | 30 | 38 | 14 | 3 | 8 | 8 | 101 |
| Total current liabilities | 1,153 | 1,384 | 1,982 | 493 | 641 | 7,312 | 12,965 |
| Net assets (deficit): | | | | | | | |
| Without donor restrictions | 24,409 | 4,781 | 1,906 | 7,046 | 8,929 | (2,800) | 44,271 |
| With donor restrictions | – | – | – | – | – | 1,310 | 1,310 |
| | 24,409 | 4,781 | 1,906 | 7,046 | 8,929 | (1,490) | 45,581 |
| Total liabilities and net assets (deficit) | $ 25,562 | $ 6,165 | $ 3,888 | $ 7,539 | $ 9,570 | $ 5,822 | $ 58,546 |

**NEW HAMPSHIRE CATHOLIC CHARITIES**

SUPPLEMENTAL SCHEDULE OF STATEMENT OF FINANCIAL POSITION –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)

March 31, 2025

ASSETS
(In Thousands)

| | Mount Carmel Rehabilitation and Nursing Center | St. Vincent de Paul Rehabilitation and Nursing Center | St. Ann Rehabilitation and Nursing Center | St. Francis Rehabilitation and Nursing Center | St. Teresa Rehabilitation and Nursing Center | Warde Rehabilitation and Nursing Center | Total |
|---|---|---|---|---|---|---|---|
| Current assets: | | | | | | | |
| Cash and cash equivalents | $ 5,541 | $ 23 | $ 75 | $ 27 | $ 1,092 | $ 94 | $ 6,852 |
| Accounts receivable | 2,078 | 788 | 784 | 465 | 641 | 416 | 5,172 |
| Due from affiliates | 4,559 | 1,686 | 509 | 1,268 | 2,135 | – | 10,157 |
| Prepaid expenses | 16 | 23 | 7 | 8 | 2 | 3 | 59 |
| Patient, tenant and other cash held in trust | 30 | 27 | 10 | 4 | 7 | 7 | 85 |
| Total current assets | 12,224 | 2,547 | 1,385 | 1,772 | 3,877 | 520 | 22,325 |
| Fixed assets: | | | | | | | |
| Land and improvements | 157 | 109 | 111 | 216 | 144 | 414 | 1,151 |
| Building and improvements | 11,247 | 2,898 | 4,543 | 6,239 | 2,762 | 2,994 | 30,683 |
| Equipment and vehicles | 1,459 | 1,307 | 948 | 734 | 545 | 631 | 5,624 |
| Furniture and fixtures | 877 | 269 | 378 | 485 | 313 | 65 | 2,387 |
| Leasehold improvements | – | 11 | – | – | – | – | 11 |
| Construction in process | 1,119 | 152 | 10 | 8 | – | 490 | 1,779 |
| | 14,859 | 4,746 | 5,990 | 7,682 | 3,764 | 4,594 | 41,635 |
| Less accumulated depreciation | (8,286) | (3,261) | (4,534) | (4,382) | (3,312) | (1,279) | (25,054) |
| Fixed assets, net | 6,573 | 1,485 | 1,456 | 3,300 | 452 | 3,315 | 16,581 |
| Other assets: | | | | | | | |
| Investments, at fair value | 5,635 | 1,931 | 802 | 1,978 | 4,429 | – | 14,775 |
| Other | 102 | – | – | – | – | 15 | 117 |
| Total other assets | 5,737 | 1,931 | 802 | 1,978 | 4,429 | 15 | 14,892 |
| Total assets | $ 24,534 | $ 5,963 | $ 3,643 | $ 7,050 | $ 8,758 | $ 3,850 | $ 53,798 |

LIABILITIES AND NET ASSETS (DEFICIT)
(In Thousands)

| | Mount Carmel Rehabilitation and Nursing Center | St. Vincent de Paul Rehabilitation and Nursing Center | St. Ann Rehabilitation and Nursing Center | St. Francis Rehabilitation and Nursing Center | St. Teresa Rehabilitation and Nursing Center | Warde Rehabilitation and Nursing Center | Total |
|---|---|---|---|---|---|---|---|
| Current liabilities: | | | | | | | |
| Accounts payable: | | | | | | | |
| Trade | $ 244 | $ 215 | $ 167 | $ 146 | $ 120 | $ 137 | $ 1,029 |
| Other | 237 | 98 | 83 | 91 | 93 | 67 | 669 |
| Due to affiliates | – | 300 | 560 | – | 120 | 5,708 | 6,688 |
| Accrued salaries and wages | 310 | 85 | 133 | 144 | 130 | 62 | 864 |
| Employee benefits payable | 207 | 110 | 93 | 137 | 78 | 113 | 738 |
| Patient, tenant and other cash held in trust | 30 | 27 | 10 | 4 | 7 | 7 | 85 |
| Deferred revenue | 56 | – | – | – | – | – | 56 |
| Total current liabilities | 1,084 | 835 | 1,046 | 522 | 548 | 6,094 | 10,129 |
| Net assets (deficit): | | | | | | | |
| Without donor restrictions | 23,450 | 5,128 | 2,597 | 6,528 | 8,210 | (2,254) | 43,659 |
| With donor restrictions | – | – | – | – | – | 10 | 10 |
| | 23,450 | 5,128 | 2,597 | 6,528 | 8,210 | (2,244) | 43,669 |
| Total liabilities and net assets (deficit) | $ 24,534 | $ 5,963 | $ 3,643 | $ 7,050 | $ 8,758 | $ 3,850 | $ 53,798 |

**NEW HAMPSHIRE CATHOLIC CHARITIES**

SUPPLEMENTAL SCHEDULE OF STATEMENT OF ACTIVITIES –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)

Year Ended March 31, 2026
(In Thousands)

| | Mount Carmel Rehabilitation and Nursing Center | St. Vincent de Paul Rehabilitation and Nursing Center | St. Ann Rehabilitation and Nursing Center | St. Francis Rehabilitation and Nursing Center | St. Teresa Rehabilitation and Nursing Center | Warde Rehabilitation and Nursing Center | Total |
|---|---|---|---|---|---|---|---|
| Revenues, gains and other support: | | | | | | | |
| Patient and resident services | $ 17,513 | $ 7,800 | $ 7,305 | $ 7,044 | $ 6,987 | $ 5,208 | $ 51,857 |
| Bequests, donations and fundraising | 37 | 7 | 4 | 466 | 1 | 6 | 521 |
| Other | 20 | 14 | 43 | 28 | 32 | 23 | 160 |
| Total revenues, gains and other support | 17,570 | 7,821 | 7,352 | 7,538 | 7,020 | 5,237 | 52,538 |
| Expenses: | | | | | | | |
| Salaries and wages | 7,727 | 4,206 | 3,625 | 3,582 | 3,226 | 2,625 | 24,991 |
| Employee benefits | 1,220 | 591 | 473 | 671 | 413 | 425 | 3,793 |
| Payroll taxes | 559 | 311 | 278 | 264 | 237 | 205 | 1,854 |
| Management fees | 1,031 | 468 | 422 | 414 | 387 | 283 | 3,005 |
| Professional fees | 139 | 26 | 40 | 13 | 19 | 18 | 255 |
| Purchased services | 2,827 | 1,129 | 1,388 | 783 | 1,244 | 913 | 8,284 |
| Advertising and promotion | – | – | 4 | 3 | – | 1 | 8 |
| Recruiting advertising | 47 | 19 | 68 | 18 | 66 | 26 | 244 |
| Office and other supplies | 172 | 102 | 69 | 85 | 91 | 63 | 582 |
| Healthcare supplies | 469 | 128 | 244 | 111 | 142 | 98 | 1,192 |
| Postage and shipping | 3 | 1 | – | 1 | 1 | 3 | 9 |
| Printing | 2 | 2 | 2 | 1 | 1 | 1 | 9 |
| Telephone | 18 | 17 | 73 | 10 | 28 | 26 | 172 |
| Dues and subscriptions | 36 | 19 | 19 | 17 | 19 | 190 | 300 |
| Information technology | 117 | 72 | 69 | 41 | 81 | 49 | 429 |
| Rent and occupancy costs | 495 | 366 | 178 | 213 | 165 | 224 | 1,641 |
| Equipment maintenance, repairs and rentals | 40 | 9 | 20 | 31 | 6 | 8 | 114 |
| Travel, conferences and meetings | 9 | 18 | 11 | 7 | 6 | 6 | 57 |
| Depreciation | 549 | 220 | 181 | 285 | 66 | 194 | 1,495 |
| Insurance | 237 | 121 | 119 | 106 | 102 | 50 | 735 |
| Miscellaneous | 20 | 16 | 18 | 18 | 15 | 11 | 98 |
| Food | 462 | 248 | 189 | 221 | 217 | 97 | 1,434 |
| Nursing facility assessment tax | 948 | 433 | 390 | 385 | 386 | 287 | 2,829 |
| Bad debts (recoveries) | 420 | (78) | 277 | 21 | 45 | (25) | 660 |
| Bank service charges | 11 | 1 | 2 | 1 | 3 | 5 | 23 |
| Total expenses | 17,558 | 8,445 | 8,159 | 7,302 | 6,966 | 5,783 | 54,213 |

| | Mount Carmel Rehabilitation and Nursing Center | St. Vincent de Paul Rehabilitation and Nursing Center | St. Ann Rehabilitation and Nursing Center | St. Francis Rehabilitation and Nursing Center | St. Teresa Rehabilitation and Nursing Center | Warde Rehabilitation and Nursing Center | Total |
|---|---|---|---|---|---|---|---|
| Investment income, net | $ 947 | $ 277 | $ 116 | $ 282 | $ 665 | $ – | $ 2,287 |
| Change in net assets (deficit) without donor restrictions | 959 | (347) | (691) | 518 | 719 | (546) | 612 |
| Net assets (deficit) without donor restrictions, beginning of year | 23,450 | 5,128 | 2,597 | 6,528 | 8,210 | (2,254) | 43,659 |
| Net assets (deficit) without donor restrictions, end of year | $ 24,409 | $ 4,781 | $ 1,906 | $ 7,046 | $ 8,929 | $ (2,800) | $ 44,271 |

**NEW HAMPSHIRE CATHOLIC CHARITIES**

SUPPLEMENTAL SCHEDULE OF STATEMENT OF ACTIVITIES –
REHABILITATION AND NURSING CENTERS (BEFORE ELIMINATIONS)

Year Ended March 31, 2025
(In Thousands)

| | Mount Carmel Rehabilitation and Nursing Center | St. Vincent de Paul Rehabilitation and Nursing Center | St. Ann Rehabilitation and Nursing Center | St. Francis Rehabilitation and Nursing Center | St. Teresa Rehabilitation and Nursing Center | Warde Rehabilitation and Nursing Center | Total |
|---|---|---|---|---|---|---|---|
| Revenues, gains and other support: | | | | | | | |
| Patient and resident services | $ 17,853 | $ 7,646 | $ 6,443 | $ 6,878 | $ 6,205 | $ 4,791 | $ 49,816 |
| Bequests, donations and fundraising | 7 | 14 | 5 | 13 | 2 | 33 | 74 |
| Other | 26 | 12 | 32 | 50 | 25 | 21 | 166 |
| Total revenues, gains and other support | 17,886 | 7,672 | 6,480 | 6,941 | 6,232 | 4,845 | 50,056 |
| Expenses: | | | | | | | |
| Salaries and wages | 7,274 | 2,981 | 3,525 | 3,446 | 3,016 | 2,615 | 22,857 |
| Employee benefits | 1,483 | 480 | 630 | 802 | 433 | 491 | 4,319 |
| Payroll taxes | 523 | 217 | 260 | 249 | 226 | 205 | 1,680 |
| Management fees | 1,017 | 493 | 420 | 416 | 363 | 306 | 3,015 |
| Professional fees | 37 | 22 | 34 | 12 | 15 | 12 | 132 |
| Purchased services | 3,110 | 2,048 | 915 | 567 | 1,184 | 971 | 8,795 |
| Advertising and promotion | – | – | 3 | 4 | – | 2 | 9 |
| Recruiting advertising | 81 | 120 | 54 | 14 | 66 | 28 | 363 |
| Office and other supplies | 165 | 107 | 64 | 82 | 79 | 70 | 567 |
| Healthcare supplies | 434 | 93 | 224 | 104 | 167 | 105 | 1,127 |
| Postage and shipping | 2 | 1 | 1 | 1 | – | 2 | 7 |
| Printing | 1 | – | – | – | – | – | 1 |
| Telephone | 19 | 17 | 32 | 34 | 29 | 10 | 141 |
| Dues and subscriptions | 36 | 20 | 15 | 14 | 15 | 11 | 111 |
| Information technology | 97 | 71 | 61 | 44 | 71 | 51 | 395 |
| Rent and occupancy costs | 448 | 318 | 167 | 187 | 173 | 197 | 1,490 |
| Equipment maintenance, repairs and rentals | 38 | 8 | 18 | 18 | 7 | 18 | 107 |
| Travel, conferences and meetings | 10 | 13 | 13 | 10 | 8 | 6 | 60 |
| Depreciation | 487 | 207 | 174 | 284 | 78 | 197 | 1,427 |
| Insurance | 289 | 146 | 123 | 122 | 108 | 87 | 875 |
| Miscellaneous | 16 | 21 | 23 | 22 | 10 | 9 | 101 |
| Food | 392 | 253 | 204 | 211 | 215 | 100 | 1,375 |
| Nursing facility assessment tax | 926 | 403 | 344 | 370 | 332 | 258 | 2,633 |
| Gain on disposal of fixed assets | – | (1) | – | – | – | – | (1) |
| Bad debts | 605 | 107 | 53 | 20 | 104 | 9 | 898 |
| Bank service charges | 15 | 1 | – | 1 | 4 | 4 | 25 |
| Total expenses | 17,505 | 8,146 | 7,357 | 7,034 | 6,703 | 5,764 | 52,509 |

| | Mount Carmel Rehabilitation and Nursing Center | St. Vincent de Paul Rehabilitation and Nursing Center | St. Ann Rehabilitation and Nursing Center | St. Francis Rehabilitation and Nursing Center | St. Teresa Rehabilitation and Nursing Center | Warde Rehabilitation and Nursing Center | Total |
|---|---|---|---|---|---|---|---|
| Investment income, net | $ 588 | $ 124 | $ 52 | $ 126 | $ 323 | $ – | $ 1,213 |
| Change in net assets (deficit) without donor restrictions | 969 | (350) | (825) | 33 | (148) | (919) | (1,240) |
| Net assets (deficit) without donor restrictions, beginning of year | 22,481 | 5,478 | 3,422 | 6,495 | 8,358 | (1,335) | 44,899 |
| Net assets (deficit) without donor restrictions, end of year | $ 23,450 | $ 5,128 | $ 2,597 | $ 6,528 | $ 8,210 | $ (2,254) | $ 43,659 |

# THOMAS E. BLONSKI

[redacted]

## PRESIDENT/EXECUTIVE DIRECTOR

**Program Development / Mission-Based Strategic Planning / P&L / Human Relations / Compliance**
**Labor Relations / Negotiations / Facility Management / Budgets / QA / Cost Containment**

Award-winning healthcare executive with continuous advancement in administration and general management of nursing home facilities. Developed and implemented action plans that improved operations and increased cash flow and profitability of health care facilities. Manage budgets to $58M and staff to 1060.

- **Developed and implemented target marketing campaign, increasing revenues 68% for Maple View Manor.**
- **Reduced dependence on contract personnel, slashing contract labor costs 90% for Maple View Manor.**
- **Elevated quality of care, attaining 95% occupancy and industry recognition for Sterling Manor.**
- **Restructured staffing, cutting overtime costs 77% for Maple View Manor.**

**Special Skills:** Assembling and leading multi-functional teams in highly regulated environments. Interfacing with government, regulatory and public bodies. Developing effective service delivery programs and processes. Formulating action plans to reduce costs and improve profitability. Demonstrating entrepreneurial leadership.

**MBA**, The University of Connecticut **BA**, English Literature, Trinity College
**Licensed Nursing Home Administrator**, State of Connecticut, Department of Public Health

### SELECTED ACCOMPLISHMENTS

**Developed and implemented target marketing campaign, increasing revenues 68% for Maple View Manor.** Company was losing money due to poor payor mix of too many Medicaid residents and not enough Medicare and private-pay residents. Focused marketing efforts on lower acuity and higher reimbursement rehab candidates. Created strategic alliances with orthopedic physicians and area assisted living facilities (all private-paying residents). Increased premium payor mix 12.3% and revenues $155K.

**Reduced dependence on contract personnel, slashing contract labor costs 90% for Maple View Manor.** Facility bottom line was significantly affected by excessive usage of agency (outside) nursing staff. Negotiated lower rates with nursing agency vendors, increased hiring rates and offered higher non-benefit rates. Decreased annual contract labor costs from $242K to $21K and reduced average weekly agency-usage hours 96%.

**Elevated quality of care, attaining 95% occupancy and industry recognition for Sterling Manor.** Facility was located in highly oversupplied location without single or semi-private room availability as in other area nursing homes. Directed operations and marketing focus on quality of care provided through continuous audits, staff training and hands-on help. Gained consistent profitability for inner-city, high-Medicaid population. Won "Distinguished Administrator Award" for outstanding performance, leadership, service, and overall commitment to long-term care.

**Restructured staffing, cutting overtime costs 77% for Maple View Manor.** Excessive use of overtime in nursing department was proving costly. Reenergized hiring efforts. Developed targeted outreach campaign to local nurses via specific postcard mailings and advertising. Successfully recruited 3-11 shift and weekend RNs and LPNs.

### CAREER HISTORY

**New Hampshire Catholic Charities,** President & CEO, 2006-present. Oversight of one of the largest nonprofit social service agency in NH. Responsible for 8 nursing homes, Food Bank that serves 415 pantries/shelters, Children's Home, 10 district offices, and other social service programs. In addition to operations management, focused on raising awareness/visibility of NHCC programs/services and on fundraising across the state.

**Maple View Manor/Sterling Manor,** Executive Director, 120-bed NF/90-bed NF, 1996-2006. Responsible for facility operations; developing/maintaining optimal patient payor mix; hiring/firing; personnel management; labor (union) relations; cost containment; marketing/advertising; recruitment; A/R and A/P; vendor relations; patient satisfaction; regulatory compliance.

**Saint Elizabeth's Nursing Center,** Executive Director, 180-bed NF, 1995-1996. Manager of facility operations. Continually focused on financial services, labor relations, budgeting and QA.

**Park Manor/Crescent Hill Nursing Center**, Executive Director, 148-bed NF/170-bed NF, 1994-1995. Managed facility operations, particularly admissions, QA, A/r, A/P and customer service.

**Arden House**, Assistant Administrator, 360-bed NF, 1993-1994. Coordinator of facility marketing and PR. Leader in quality assurance process and auditing.

**Westcott Care Center**, Assistant Administrator, 1991-1993. Involved in daily operations with focus on A/R, account reconciling, budgeting; decreased aged accounts receivable by 75%, gaining company $90K.

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-12)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Newport Police Department | | 1.4. Grantee Address<br>59 Main Street, Newport, NH 03773 | |
| 1.5 Grantee Phone #<br>603-863-3232 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2027 | 1.8. Grant Limitation<br>$46,782 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Kyle Harris 9/22/2026<br>643897E1A94F4C3... | | 1.12. Name & Title of Grantee Signor 1<br>Kyle Harris Town Manager | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox 9/23/2026<br>ED9D05B04C63442... | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino Assistant Attorney General, On: 9/24/2026<br>748734844941460... | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").



Grantee Initials Initial kH

Date 9/22/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



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Date 9/22/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials Initial kH

Date 9/22/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in Newport, New Hampshire.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 6: Support first responders through training, resources, and safety focused initiatives.

1.6. The Grantee must purchase one (1) TruNarc Delta Handheld Narcotics Analyzer (Analyzer) to allow first responders to conduct accurate, dependable, safe, and contactless field testing of suspected opioids and other narcotics.

1.7. The Grantee must strategically deploy the spectrometer devices in response to emergency overdoses in order to:

1.7.1. Rapidly identify substances present at the scene;

1.7.2. Enable timely and informed medical interventions;

1.7.3. Facilitate proactive interdiction of opioids before they enter an individual's circulatory system; and

1.7.4. Decrease the risk of accidental exposure among responders.

1.8. The Grantee must ensure personnel operating the Analyzer, described in Section 1.6., are trained in its proper use and function.

1.9. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.10. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.11. Reporting

1.11.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.11.1.1. The name, mailing address, and physical address of the Grantee;

1.11.1.2. The time period covered by the report;

1.11.1.3. The date the report was prepared;

1.11.1.4. A detailed account of funding spent on approved uses;

1.11.1.5. The number of individuals served;

1.11.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.11.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.11.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

## 2. Additional Terms

### 2.1. Impacts Resulting from Court Orders or Legislative Changes

2.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 2.2. Credits and Copyright Ownership

2.2.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.”

2.2.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production,

distribution or use.

2.2.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

2.2.3.1. Brochures.

2.2.3.2. Resource directories.

2.2.3.3. Protocols or guidelines.

2.2.3.4. Posters.

2.2.3.5. Reports.

2.2.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**3. Records**

3.1. The Grantee must keep records that include, but are not limited to:

3.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

3.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

3.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

3.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

   8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

      8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

   8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

      8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

   8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

   8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

   8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which

exception has been taken, or which have been disallowed because of such an exception.

9. Property Standards

9.1. Insurance coverage.

9.1.1. The Grantee shall, at a minimum, provide the equivalent insurance coverage for equipment acquired or improved in whole or in part with State funds under this Agreement as the Grantee provides to equipment the Grantee owns outside of this Agreement.

9.2. Equipment.

9.2.1. Equipment means tangible personal property (including, but not limited to motor vehicles and information technology systems) purchased in whole or in part with State funds and that has a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds $5,000.

9.2.2. Subject to the obligations and conditions set forth in this section, title to equipment acquired with State funds will vest upon acquisition in the Grantee subject to the following conditions:

9.2.2.1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

9.2.2.2. Not encumber the property without approval of the State.

9.2.2.3. Use and dispose of the property in accordance with Paragraph 9.2.3. and Paragraph 9.2.5.

9.2.3. Use.

9.2.3.1. Equipment must be used by the Grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by State funds, and the Grantee must not encumber the equipment without prior approval of the State. When no longer needed for the original program or project, the equipment may be used in other activities funded by the State.

9.2.3.2. During the time that equipment is used on the project or program for which it was acquired, the Grantee must also make equipment available for use on other projects or programs currently or previously

supported by the State, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the State that financed the equipment. Use for non-State-funded programs or projects is also permissible with approval from the State.

9.2.3.3. When acquiring replacement equipment, the Grantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

9.2.4. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with State funding, until disposition takes place will, as a minimum, meet the following requirements:

9.2.4.1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost of the property, percentage of State participation in the project costs for the Agreement under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

9.2.4.2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

9.2.4.3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

9.2.4.4. Adequate maintenance procedures must be developed to keep the property in good condition.

9.2.4.5. If the Grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

9.2.5. Disposition. When original or replacement equipment acquired with State funds is no longer needed for the original project or program or for other activities currently or previously supported

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by the State, except as otherwise provided by State statutes or in this Agreement, the Grantee must request disposition instructions from the State. Disposition of the equipment will be made as follows:

9.2.5.1. Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the State.

9.2.5.2. Items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the Grantee or sold. The State is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the State's percentage of participation in the cost of the original purchase. If the equipment is sold, the State may permit the Grantee to deduct and retain from the State's share $500 or ten (10) percent of the proceeds, whichever is less, for its selling and handling expenses.

9.2.5.3. The Grantee may transfer title to the property to an eligible third party provided that, in such cases, the Grantee must be entitled to compensation for its attributable percentage of the current fair market value of the property.

9.2.5.4. In cases where the Grantee fails to take appropriate disposition actions, the State may direct the Grantee to take disposition actions.

10. Property Relationship and Liens

10.1. Equipment and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Grantee for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Grantee to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with State funds and that use and disposition conditions apply to the property.

Exhibit C-1 Budget

| New Hampshire Department of Health and Human Services | |
|---|---|
| **Contractor Name:** | *Newport Police Department* |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* |
| **Budget Period:** | *Upon G&C approval - 6/30/27* |
| **Indirect Cost Rate (if applicable)** | 0.00% |
| **Line Item** | **Program Cost - Funded by DHHS - SFY 27** |
| 1. Salary & Wages | $0 |
| 2. Fringe Benefits | $0 |
| 3. Consultants | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $46,782 |
| 5.(a) Supplies - Educational | $0 |
| 5.(b) Supplies - Lab | $0 |
| 5.(c) Supplies - Pharmacy | $0 |
| 5.(d) Supplies - Medical | $0 |
| 5.(e) Supplies - Office | $0 |
| 6. Travel | $0 |
| 7. Software | $0 |
| 8. (a) Other - Marketing/Communications | $0 |
| 8. (b) Other - Education and Training | $0 |
| 8. (c) Other - Other (specify below) | $0 |
| *Other (please specify)* | $0 |
| *Other (please specify)* | $0 |
| *Other (please specify)* | $0 |
| *Other (please specify)* | $0 |
| *Other (please specify)* | $0 |
| *Other (please specify)* | $0 |
| *Other (please specify)* | $0 |
| 9. Subrecipient Contracts | $0 |
| Total Direct Costs | $46,782 |
| | |
| Total Indirect Costs | $0 |
| ***Subtotals*** | $46,782 |
| **TOTAL** | **$46,782** |

Initial

Contractor Initials: kH

Date: 9/22/2026

Docusign Envelope ID: 6125EFAD-B834-83B2-810F-B3C11D1AC1D1

# CERTIFICATE OF AUTHORITY

I, **Rachel Dilger**, hereby certify that:
(Name of the Municipality Clerk/Municipality Official)

1. I am a duly elected Municipality Clerk/Municipality Official) of Town of Newport, NH.
(Municipality Name)

2. I hereby certify that Town Manager Kyle Harris (may list more than one
(Authorized Signatory)

person) is authorized on behalf of this municipality to enter into the said contract with the State and to execute any and all documents, agreements, and other instruments; and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable, or appropriate.

3. I hereby certify that this authority has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment/agreement to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the municipality. To the extent that there are any limits on the authority of any listed individual to bind the municipality in contracts or other agreements with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 9/21/2026

Signature of Municipality Clerk/Municipality Official

Name: Rachel Dilger

Title: Selectboard Chair

Docusign Envelope ID: 6125EFAD-B834-83B2-810F-B3C11D1AC1D1

Primex³
NH Public Risk Management Exchange

# CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only, Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex³. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend, or alter the coverage afforded by the coverage categories listed below.

| *Participating Member:* | *Member Number:* | *Company Affording Coverage:* |
|---|---|---|
| Town of Newport<br>15 Sunapee Street<br>Newport, NH 03773 | 256 | NH Public Risk Management Exchange - Primex³<br>PO Box 23<br>Hooksett, NH 03106-9716 |

| | *Type of Coverage* | *Effective Date (mm/dd/yyyy)* | *Expiration Date (mm/dd/yyyy)* | *Limits* - **NH Statutory Limits May Apply, If Not:** | |
|---|---|---|---|---|---|
| X | **General Liability (Occurrence Form)** | 7/1/2026 | 7/1/2027 | Each Occurrence | $ 2,000,000 |
| | **Professional Liability (describe)** | | | General Aggregate | $ 10,000,000 |
| | ☐ Claims Made ☐ Occurrence | | | Fire Damage (Any one fire) | |
| | | | | Med Exp (Any one person) | |
| | **Automobile Liability**<br>Deductible Comp and Coll: | | | Combined Single Limit (Each Accident) | |
| | Any auto | | | Aggregate | |
| X | **Workers' Compensation & Employers' Liability** | 1/1/2026 | 1/1/2027 | X Statutory | |
| | | | | Each Accident | $2,000,000 |
| | | | | Disease – Each Employee | $2,000,000 |
| | | | | Disease – Policy Limit | |
| | **Property (Special Risk includes Fire and Theft)** | | | Blanket Limit, Replacement Cost (unless otherwise stated) | |

**Description:** Proof of Primex Member coverage only.

| **CERTIFICATE HOLDER:** | | **Additional Covered Party** | | **Loss Payee** | **Primex³ – NH Public Risk Management Exchange** |
|---|---|---|---|---|---|
| State of NH, Department of Health and Human Services<br>129 Pleasant St<br>Concord, NH 03301 | | | | | **By:** *Mary Beth Purcell*<br>**Date:** 8/27/2026 mpurcell@nhprimex.org<br>Please direct inquires to:<br>**Primex³ Claims/Coverage Services**<br>**603-225-2841 phone**<br>**603-228-3833 fax** |

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-13)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>North Country Health Consortium | | 1.4. Grantee Address<br>260 Cottage Street, Suite C, Littleton, NH, 03561 | |
| 1.5 Grantee Phone #<br>(603) 259-4785 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$327,438 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Lauren Pearson 9/17/2026<br>6128DD510AF3460... | | 1.12. Name & Title of Grantee Signor 1<br><br>Lauren Pearson Executive Director | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox 9/17/2026<br>ED9D05B04C63442... | | 1.14. Name & Title of State Agency Signor(s)<br><br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br><br>By: DocuSigned by: Robyn Guarino 748734844941460... Assistant Attorney General, On: 9/17/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Initial

Grantee Initials LP

Date 9/17/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Initial

Grantee Initials LP

Date 9/17/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials Initial LP

Date 9/17/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in Coos, Carroll, and Grafton Counties.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 1: Expand prevention and family strengthening services for older adults, including, but not limited to:

1.5.1.1. Supporting evidence-based and/or evidence-informed primary, secondary, and tertiary prevention programs and services, including efforts to:

1.5.1.1.1. Promote healthy lifestyles, reduce isolation, build skills and resilience and facilitate community-based prevention efforts particularly for older adults; and

1.5.1.1.2. Providing support for public and non-public school programs and services for students with OUD and any cooccurring SUD/MH issues or who have been affected by OUD and any co-occurring SUD/MH issues within their family.

1.5.1.2. Supporting family strengthening programs for children, youth and families impacted by OUD/SUD including kinship caregivers and foster parents.

1.6. The Grantee must expand PETRA Direct, and its associated helpline AskPETRA, which together are programs that provide low-barrier prevention, behavioral health, harm reduction, care coordination, and recovery support services, by improving quality of life across the life span with a focus on youth and older adults affected by OUD/SUD/MH by providing coordinated,

community-based prevention, education, treatment navigation, harm reduction and recovery support services for youth, caregivers, older adults, and the community at large. The Grantee must:

1.6.1. Increase older adult, family and caregiver access to low-barrier behavioral health, substance use, recovery, and basic-needs support services through AskPETRA coordinated referrals and community outreach;

1.6.2. Strengthen care coordination, recovery support and long-term stability through closed-loop referrals, ongoing follow-up, and individualized support provided by dually trained Community Health Workers and Recovery Coaches;

1.6.3. Increase access to transportation, housing, food, technology, social connectedness, and other essential resources for youth, caregivers, older adults, and high-risk populations; and

1.6.4. Strengthen cross-sector collaboration and community engagement through initiatives, such as North Country Recovers Together, to improve coordination, resource accessibility, and community responsiveness to emerging behavioral health, youth, caregiver and aging-related needs.

1.7. The Grantee must provide a low-barrier, centralized point of entry that helps older adults, caregivers and youth navigate and engage with resources. The Grantee must:

1.7.1. Expand older adult and caregiver resources on AskPETRA.org, including the following topics, but not limited to mental health, treatment, recovery, caregiver supports, housing, food, digital access, nutrition, healthy aging, transportation, mobility limits, rural isolation, and local services;

1.7.2. Strengthen coordinated services with kinship navigators via closed-loop referrals and follow-up;

1.7.3. Provide a closed-loop continuum of care for older adults with guided resource navigation and recovery support for OUD/SUD/MH;

1.7.4. Connect referred youth and families to one-on-one recovery supports and resource navigation; and

1.7.5. Improve engagement and outcomes for students and caregivers by providing individualized support plans and ongoing check-ins.

1.8. The Grantee must reduce isolation and strengthen protective factors for older adults and caregivers through community-based prevention and outreach by, including, but not limited to:

1.8.1. Coordinating partner-led social events and community prevention efforts for older adults and relative caregivers.

1.8.2. Providing compassionate overdose response education for older adults.

1.8.3. Embedding community-based participatory research listening sessions in community events.

1.8.4. Hosting AskPETRA in-person events to provide real-time assistance.

1.8.5. Supporting events with senior centers, recovery community organizations, community groups, and older/disabled housing providers.

1.9. The Grantee must strengthen youth and family protective factors through school-based prevention education related to OUD/SUD/MH and healthy decision-making by, including, but not limited to:

1.9.1. Developing and delivering youth education on OUD/SUD/MH and related topics in public and non-public school systems for grades Pre K-12 and educators.

1.9.2. Participating in caregiver education nights.

1.9.3. Providing caregivers with tools and education to build protective factors.

1.9.4. Building educator capacity by:

1.9.4.1. Providing training for educators to recognize and respond to OUD/SUD/MH needs and related risk factors; and

1.9.4.2. Increasing educator knowledge of youth/family needs and local referral pathways

1.10. The Grantee must strengthen service-system capacity to support older adults, caregivers, and kinship families impacted by OUD/SUD/MH through targeted training and continuing education. The Grantee must:

1.10.1. Partner with the Family Resource Center of Northern New Hampshire's Kinship Navigator program to deliver Wisdom and Wellness training that addresses older adult risk factors and barriers to care. The Grantee must ensure the training:

1.10.1.1. Covers topics including, but not limited to older adult risk factors; digital divide; barriers to treatment/level of care; and strategies to engage older adult populations;

1.10.1.2. Offers continuing education unit credits to both clinical and non-clinical providers; and

1.10.1.3. Improves provider knowledge and referral effectiveness so that older adults and caregivers receive appropriate support for OUD/SUD/MH challenges;

1.10.2. Develop and distribute the Wisdom and Wellness Toolkit to clinical and non-clinical service providers. The Grantee must ensure the Toolkit, at a minimum:

1.10.2.1. Is available in digital and print formats; and

1.10.2.2. Includes screening, assessment and referral guidance; screening prompts; service directory; consent and release of information guidance; and resource sheets for older adults/caregivers;

1.10.3. Provide one (1) Certified Recovery Support Worker training series for clinical partners, non-clinical partners, and community members within the service area at no cost; and

1.10.4. Make trainings available at no cost to Department staff, as directed by the Department.

1.11. The Grantee must collaborate with the following community partners, at a minimum, to implement the objectives of this Agreement:

1.11.1. Family Resource Center of Northern New Hampshire;

1.11.2. White Horse Recovery;

1.11.3. The Doorways system;

1.11.4. Northern New Hampshire Area Health Education Center;

1.11.5. North Country Regional Prevention Network;

1.11.6. North Country Recovers Together; and

1.11.7. Other referral and community-based providers as appropriate.

1.12. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.13. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.14. Reporting

1.14.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.14.1.1. The name, mailing address, and physical address of the Grantee;

1.14.1.2. The time period covered by the report;

1.14.1.3. The date the report was prepared;

1.14.1.4. A detailed account of funding spent on approved uses;

1.14.1.5. The number of individuals served;

1.14.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.14.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.14.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.15. Additional Requirements

1.15.1. Background Checks

1.15.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.15.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.15.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.15.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.15.2. Confidential Data

1.15.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.15.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.15.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.15.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.2.4.1. How PII is gathered and stored;

1.15.2.4.2. Who will have access to PII;

1.15.2.4.3. How PII will be used in the system;

1.15.2.4.4. How individual consent will be achieved and revoked; and

1.15.2.4.5. Privacy practices.

1.15.2.5. The Department may conduct follow-up PIAs in the event of:

1.15.2.5.1. Significant process changes; and/or

1.15.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

### 3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.”

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all

original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

## 4. Records

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to

which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget

| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| **Contractor Name:** | *North Country Health Consortium* | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | |
| **Indirect Cost Rate (if applicable)** | 15.00% | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Funded by DHHS - SFY 28** |
| 1. Salary & Wages | $98,249 | $101,196 |
| 2. Fringe Benefits | $25,545 | $26,311 |
| 3. Consultants | $2,500 | $2,500 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 |
| 5.(a) Supplies - Educational | $750 | $250 |
| 5.(b) Supplies - Lab | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 |
| 5.(e) Supplies - Office | $640 | $407 |
| 6. Travel | $1,900 | $1,900 |
| 7. Software | $4,000 | $4,000 |
| 8. (a) Other - Marketing/Communications | $4,780 | $2,800 |
| 8. (b) Other - Education and Training | $4,000 | $3,000 |
| 8. (c) Other - Other (specify below) | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 |
| Total Direct Costs | $142,364 | $142,364 |
| Total Indirect Costs | $21,355 | $21,355 |
| ***Subtotals*** | $163,719 | $163,719 |
| | **TOTAL** | **$327,438** |

Initial

Contractor Initials: LP

Date: 9/17/2026

# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NORTH COUNTRY HEALTH CONSORTIUM is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 05, 1998. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **301456**
Certificate Number: **0007906720**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 13th day of April A.D. 2026.

David M. Scanlan
Secretary of State

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# CERTIFICATE OF AUTHORITY

I, Karen Woods, hereby certify that:

1. I am a duly elected Officer of North Country Health Consortium.

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called, and held on November 21, 2024, at which a quorum of the Directors/shareholders were present and voting.

**VOTED:** That Lauren Pearson, Executive Director, is duly authorized on behalf of North Country Health Consortium to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 9/13/2026

DocuSigned by:
Karen Woods
2054E5BF3F94435...

Signature of Elected Officer
Name: Karen Woods
Title: NCHC Board Secretary

Docusign Envelope ID: CECABEDB-30E8-8BF8-82C6-12184E8BD96E

ACORD®

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/13/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
Cross Insurance-Portland
2331 Congress Street
Portland ME 04102

**CONTACT NAME:** Anne Bennett
**PHONE (A/C, No, Ext):** (207) 780-1677 **FAX (A/C, No):** (207) 780-6377
**E-MAIL ADDRESS:** anne.bennett@crossagency.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Philadelphia Indemnity Ins Co | 18058 |
| INSURER B : Eastern Alliance Insurance Co | 10724 |
| INSURER C : Arch Ins Group | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**INSURED**
North Country Health Consortium Inc
260 Cottage St Ste C
Littleton NH 03561-4137

**COVERAGES** **CERTIFICATE NUMBER:** 26/27 Master **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | [X] COMMERCIAL GENERAL LIABILITY<br>[ ] CLAIMS-MADE [X] OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>[ ] POLICY [ ] PRO-JECT [ ] LOC<br>[ ] OTHER: | | | PHPK2624203-008 | 01/01/2026 | 01/01/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 2,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ 2,000,000 |
| | | | | | | | Professional Liability | $ 1,000,000 |
| A | AUTOMOBILE LIABILITY<br>[ ] ANY AUTO<br>[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS<br>[X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY | | | PHPK2624203-008 | 01/01/2026 | 01/01/2027 | COMBINED SINGLE LIMIT (Ea accident) | $ 100,000 |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| A | [X] UMBRELLA LIAB [ ] OCCUR<br>[ ] EXCESS LIAB [ ] CLAIMS-MADE<br>[ ] DED [X] RETENTION $ 10,000 | | | PHUB889411-008 | 01/01/2026 | 01/01/2027 | EACH OCCURRENCE | $ 4,000,000 |
| | | | | | | | AGGREGATE | $ |
| | | | | | | | | $ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: Y<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | 0000114697 | 01/01/2026 | 01/01/2027 | [X] PER STATUTE [ ] OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 500,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 500,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 500,000 |
| C | Directors and Officers | | | NFP0340097-01 | 08/10/2025 | 08/10/2026 | General Aggregate | $1,000,000 |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

**CERTIFICATE HOLDER**
State of NH Department of Health and Human Services
129 Pleasant St
Concord NH 03301-3857

**CANCELLATION**
**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**

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# NONPROFIT COVER SHEET

**A. Entity Name: North Country Health Consortium**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Lauren M. Pearson (603) 259-4785 Lpearson@nchcnh.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Lauren M. Pearson Title: Executive Director

Signature: Signed by: Lauren Pearson 6128DD510AF3466...

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Kenneth Gordon (President)** | CEO – Coos County Family Health Services |
| **Margo Sullivan (Vice President)** | Executive Director – Androscoggin Valley Home Care |
| **Ann Duffy (Treasurer)** | CFO – Cottage Hospital |
| **Karen Woods (Secretary)** | VP of Physician Practices – Weeks Medical Center |
| **Tonya St Cyr** | Chief Human Resources Officer – North Country Healthcare |
| **Betty Gilcris** | Health and Nutrition Department Head – Tri-County CAP |
| **Greg Cook** | CEO – Upper Connecticut Valley Hospital |
| **Tiffany Haynes** | CNO – North Country Healthcare |
| **Kristina Fjield-Sparks** | Community Member |
| **Suzanne Gaetjens-Oleson** | CEO – Northern Human Services |
| | |

**D. List Key Personnel** (Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Amber Culver** | Program Director | $66,560 | $10,483.20 |
| **Lauren Pearson** | Executive Director | $106,538 | $0 |
| | | | |
| | | | |
| | | | |
| | | | |

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## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 11239 | North Country Health Consortium | 260 Cottage Street, Suite CLittleton, NH 03561 | Littleton | NH | 03561 | G | 2/14/2027 |

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# FINANCIAL DISCLOSURES

**G. Check one the following:**

[ X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

## 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

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## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

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North Country Health Consortium Mission Statement:

***"An Innovative Collaboration to improve the health status of northern New Hampshire.***

The North Country Health Consortium (NCHC) is a non-profit 501(c)3 rural health network, created in 1997, as a vehicle for addressing common issues through collaboration among health and human service providers serving Northern New Hampshire.

NCHC is engaged in activities for:

- Solving common problems and facilitating regional solutions
- Creating and facilitating services and programs to improve population health status
- Health professional training, continuing education, and management services to encourage sustainability of the health care infrastructure
- Increasing capacity for local public health essential services
- Increasing access to health care for underserved and uninsured residents of Northern New Hampshire

262 Cottage Street | Suite 230 | Littleton, NH 03561 | p: 603-259-3700 | f: 603-444-0945 | NCHCNH.org

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BerryDunn

# North Country Health Consortium, Inc.

FINANCIAL STATEMENTS

and

REPORTS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

AND THE UNIFORM GUIDANCE

September 30, 2025 and 2024

With Independent Auditor's Report

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# NORTH COUNTRY HEALTH CONSORTIUM, INC.

## September 30, 2025 and 2024

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BDMP Assurance, LLP

# INDEPENDENT AUDITOR'S REPORT

Board of Directors
North Country Health Consortium, Inc.

## Report on the Audit of the Financial Statements

### *Opinion*

We have audited the financial statements of North Country Health Consortium, Inc. (a nonprofit organization) (the Organization), which comprise the statements of financial position as of September 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of September 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

### *Basis for Opinion*

We conducted our audits in accordance with U.S. generally accepted auditing standards (U.S. GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with U.S. GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling

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such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2026 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

BDMP Assurance, LLP

Bangor, Maine
February 24, 2026

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# NORTH COUNTRY HEALTH CONSORTIUM, INC.

## Statements of Financial Position

## September 30, 2025 and 2024

### ASSETS

| | 2025 | 2024 |
|---|---|---|
| Current assets | | |
| Cash and cash equivalents | $ 688,886 | $ 564,410 |
| Certificates of deposit | 59,238 | 134,843 |
| Accounts, grants, and contracts receivable, net | 472,607 | 603,979 |
| Prepaid expenses | 62,997 | 62,216 |
| Total current assets | 1,283,728 | 1,365,448 |
| Property and equipment | | |
| Computers and equipment | 232,162 | 232,162 |
| Dental equipment | 10,813 | 10,813 |
| Furniture and fixtures | 30,045 | 30,045 |
| Vehicles | - | 368,061 |
| | 273,020 | 641,081 |
| Less accumulated depreciation | (237,781) | (320,580) |
| Property and equipment, net | 35,239 | 320,501 |
| Other assets | | |
| Right-of-use (ROU) assets–operating | 161,530 | 75,297 |
| ROU asset–finance | 5,023 | 6,513 |
| Total other assets | 166,553 | 81,810 |
| Total assets | $ 1,485,520 | $ 1,767,759 |

### LIABILITIES AND NET ASSETS

| | | |
|---|---|---|
| Current liabilities | | |
| Accounts payable | $ 31,230 | $ 85,408 |
| Accrued wages and related liabilities | 147,282 | 144,726 |
| Current portion of lease liabilities–operating | 63,027 | 70,507 |
| Current portion of lease liability–finance | 1,500 | 1,433 |
| Deferred revenue | 218,935 | 187,593 |
| Total current liabilities | 461,974 | 489,667 |
| Long-term liabilities | | |
| Lease liabilities–operating, net of current portion | 99,041 | 6,512 |
| Lease liability–finance, net of current portion | 3,780 | 5,281 |
| Total liabilities | 564,795 | 501,460 |
| Net assets | | |
| Without donor restrictions | 920,725 | 1,266,299 |
| Total net assets | 920,725 | 1,266,299 |
| Total liabilities and net assets | $ 1,485,520 | $ 1,767,759 |

The accompanying notes are an integral part of these financial statements.

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# NORTH COUNTRY HEALTH CONSORTIUM, INC.

## Statements of Activities

## Years Ended September 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| Support | | |
| Grant and contract revenue | $ 2,911,584 | $ 3,026,884 |
| Revenue | | |
| Fees for programs and services | 192,061 | 201,507 |
| Interest income | 4,930 | 13,269 |
| Loss on sale of property and equipment | (152,781) | - |
| Other income | 259 | 93 |
| Total revenue | 44,469 | 214,869 |
| Total support and revenue | 2,956,053 | 3,241,753 |
| Program expenses | | |
| Workforce | 463,334 | 938,473 |
| Public health | 415,711 | 192,672 |
| Mobile clinic | 200,620 | 208,069 |
| Community substance abuse protection (CSAP) | 1,474,220 | 1,263,083 |
| Total program expenses | 2,553,885 | 2,602,297 |
| Management and general expenses | 747,742 | 781,371 |
| Total expenses | 3,301,627 | 3,383,668 |
| Change in net assets | (345,574) | (141,915) |
| Net assets, beginning of year | 1,266,299 | 1,408,214 |
| Net assets, end of year | $ 920,725 | $ 1,266,299 |

The accompanying notes are an integral part of these financial statements.

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# NORTH COUNTRY HEALTH CONSORTIUM, INC.

## Statement of Functional Expenses

## Year Ended September 30, 2025

| | Workforce | Public Health | Mobile Clinic | CSAP | Total Program | Management and General | Total |
|---|---|---|---|---|---|---|---|
| Personnel | | | | | | | |
| Salaries | $ 262,076 | $ 296,103 | $ 70,844 | $ 901,887 | $ 1,530,910 | $ 409,058 | $ 1,939,968 |
| Payroll taxes and employee benefits | 60,232 | 68,744 | 17,791 | 210,854 | 357,621 | 95,273 | 452,894 |
| Total personnel expenses | 322,308 | 364,847 | 88,635 | 1,112,741 | 1,888,531 | 504,331 | 2,392,862 |
| Non-personnel expenses | | | | | | | |
| Computer fees | 15,578 | 11,211 | 4,674 | 44,987 | 76,450 | 23,994 | 100,444 |
| Medical and pharmacy supplies | 8,353 | 4,032 | 137 | 19,893 | 32,415 | - | 32,415 |
| Office supplies | 1,655 | 6,083 | 545 | 7,091 | 15,374 | 3,578 | 18,952 |
| Memorandum of Agreement (MOA) | 81,897 | - | 22,250 | 158,993 | 263,140 | - | 263,140 |
| Bad debts | - | - | - | - | - | 18,150 | 18,150 |
| Depreciation | - | - | 42,928 | 1,548 | 44,476 | 23,004 | 67,480 |
| Dues, memberships, education, and subscriptions | 1,100 | 664 | 658 | 1,847 | 4,269 | 6,258 | 10,527 |
| Staff development | 1,150 | 2,256 | 225 | 2,862 | 6,493 | 2,375 | 8,868 |
| Equipment and maintenance | 224 | 231 | 82 | 743 | 1,280 | 322 | 1,602 |
| Rent and occupancy | 200 | - | 12,000 | 6,511 | 18,711 | 78,930 | 97,641 |
| Insurance | 1,193 | 1,562 | 533 | 4,636 | 7,924 | 6,425 | 14,349 |
| Miscellaneous | - | - | 657 | 16,772 | 17,429 | 3,257 | 20,686 |
| Payroll processing fees | - | - | - | - | - | 9,557 | 9,557 |
| Postage | 535 | 44 | 166 | 170 | 915 | 597 | 1,512 |
| Printing | 229 | 1,061 | 222 | 3,095 | 4,607 | 472 | 5,079 |
| Professional fees | - | - | 2,988 | - | 2,988 | 54,955 | 57,943 |
| Training fees and supplies | 13,503 | 2,866 | 11,241 | 28,268 | 55,878 | 817 | 56,695 |
| Travel | 6,816 | 16,337 | 3,336 | 44,314 | 70,803 | 2,634 | 73,437 |
| Telephone | 3,836 | 4,336 | 1,275 | 10,318 | 19,765 | 2,949 | 22,714 |
| Vehicle expense | - | 125 | 7,884 | - | 8,009 | - | 8,009 |
| Event facility fees | 4,757 | 56 | 184 | 9,431 | 14,428 | 5,137 | 19,565 |
| Total non-personnel expenses | 141,026 | 50,864 | 111,985 | 361,479 | 665,354 | 243,411 | 908,765 |
| Total expenses | 463,334 | 415,711 | 200,620 | 1,474,220 | 2,553,885 | 747,742 | 3,301,627 |
| Indirect costs allocated to programs | 132,976 | 127,225 | 32,735 | 410,749 | 703,685 | (703,685) | - |
| Total expenses after indirect cost allocations | $ 596,310 | $ 542,936 | $ 233,355 | $ 1,884,969 | $ 3,257,570 | $ 44,057 | $ 3,301,627 |

The accompanying notes are an integral part of these financial statements.

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# NORTH COUNTRY HEALTH CONSORTIUM, INC.

## Statement of Functional Expenses

## Year Ended September 30, 2024

| | Workforce | Public Health | Mobile Clinic | CSAP | Total Program | Management and General | Total |
|---|---|---|---|---|---|---|---|
| Personnel | | | | | | | |
| Salaries | $ 453,879 | $ 136,729 | $ 85,947 | $ 848,678 | $ 1,525,233 | $ 445,919 | $ 1,971,152 |
| Payroll taxes and employee benefits | 90,018 | 27,042 | 16,739 | 168,599 | 302,398 | 87,444 | 389,842 |
| Total personnel expenses | 543,897 | 163,771 | 102,686 | 1,017,277 | 1,827,631 | 533,363 | 2,360,994 |
| Non-personnel expenses | | | | | | | |
| Computer fees | 23,942 | 5,806 | 3,593 | 46,834 | 80,175 | 39,189 | 119,364 |
| Medical and pharmacy supplies | 15,763 | 76 | 513 | 29,827 | 46,179 | - | 46,179 |
| Office supplies | 4,246 | 8,080 | 253 | 4,316 | 16,895 | 2,631 | 19,526 |
| MOA | 278,928 | - | - | 64,071 | 342,999 | - | 342,999 |
| Bad debts | - | - | - | - | - | 11,063 | 11,063 |
| Depreciation | - | - | 52,580 | 2,940 | 55,520 | 16,526 | 72,046 |
| Dues, memberships, education, and subscriptions | 897 | 182 | 197 | 1,679 | 2,955 | 3,749 | 6,704 |
| Staff development | 1,099 | 935 | - | 75 | 2,109 | 2,476 | 4,585 |
| Equipment and maintenance | 516 | 159 | 100 | 1,185 | 1,960 | 2,581 | 4,541 |
| Rent and occupancy | - | - | 12,000 | 4,017 | 16,017 | 86,218 | 102,235 |
| Insurance | 1,763 | 614 | 328 | 3,328 | 6,033 | 5,719 | 11,752 |
| Miscellaneous | 325 | - | 5 | 1,864 | 2,194 | 2,634 | 4,828 |
| Payroll processing fees | - | - | - | - | - | 11,584 | 11,584 |
| Postage | 1,671 | 12 | 8 | 260 | 1,951 | 390 | 2,341 |
| Printing | 6,964 | 28 | 20 | 1,888 | 8,900 | 145 | 9,045 |
| Professional fees | - | - | 11,497 | - | 11,497 | 55,847 | 67,344 |
| Training fees and supplies | 22,907 | 3,866 | - | 27,676 | 54,449 | 171 | 54,620 |
| Travel | 18,817 | 5,907 | 1,556 | 38,404 | 64,684 | 3,124 | 67,808 |
| Telephone | 7,178 | 2,461 | 2,208 | 12,281 | 24,128 | 3,428 | 27,556 |
| Vehicle expense | - | 775 | 20,508 | - | 21,283 | - | 21,283 |
| Event facility fees | 9,560 | - | 17 | 5,161 | 14,738 | 533 | 15,271 |
| Total non-personnel expenses | 394,576 | 28,901 | 105,383 | 245,806 | 774,666 | 248,008 | 1,022,674 |
| Total expenses | 938,473 | 192,672 | 208,069 | 1,263,083 | 2,602,297 | 781,371 | 3,383,668 |
| Indirect costs allocated to programs | 205,929 | 63,091 | 39,572 | 386,705 | 695,297 | (695,297) | - |
| Total expenses after indirect cost allocations | $ 1,144,402 | $ 255,763 | $ 247,641 | $ 1,649,788 | $ 3,297,594 | $ 86,074 | $ 3,383,668 |

The accompanying notes are an integral part of these financial statements.

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# NORTH COUNTRY HEALTH CONSORTIUM, INC.

## Statements of Cash Flows

## Years Ended September 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| Cash flows from operating activities | | |
| Change in net assets | $ (345,574) | $ (141,915) |
| Adjustments to reconcile change in net assets to net cash used by operating activities | | |
| Loss on sale of property and equipment | 152,781 | - |
| Depreciation | 67,480 | 72,046 |
| Change in allowance for doubtful accounts | - | 11,893 |
| Amortization of ROU asset–operating | (1,184) | 185 |
| Amortization of ROU asset–finance | 1,490 | 1,316 |
| (Increase) decrease in operating assets | | |
| Accounts, grants, and contracts receivable | 131,372 | 60,776 |
| Prepaid expenses | (781) | 26,440 |
| Increase (decrease) in operating liabilities | | |
| Accounts payable | (54,178) | (7,410) |
| Accrued wages and related liabilities | 2,556 | 16,441 |
| Deferred revenue | 31,342 | (43,410) |
| Net cash used by operating activities | (14,696) | (3,638) |
| Cash flows from investing activities | | |
| Transfers from certificates of deposit | 75,605 | 196,080 |
| Purchases of property and equipment | - | (11,000) |
| Proceeds from sale of property and equipment | 65,001 | - |
| Net cash provided by investing activities | 140,606 | 185,080 |
| Cash flows from financing activities | | |
| Principal payments on finance lease | (1,434) | (1,115) |
| Net cash used by financing activities | (1,434) | (1,115) |
| Net increase in cash and cash equivalents | 124,476 | 180,327 |
| Cash and cash equivalents, beginning of year | 564,410 | 384,083 |
| Cash and cash equivalents, end of year | $ 688,886 | $ 564,410 |

The accompanying notes are an integral part of these financial statements.

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## 1. Nature of Activities and Summary of Significant Accounting Policies

North Country Health Consortium, Inc. (NCHC) (the Organization) is a not-for-profit health organization chartered under the laws of the State of New Hampshire. The Organization's mission is to lead innovative collaboration to improve the health status of the region. NCHC is engaged in promoting and facilitating access to services and programs that improve the health status of the area population, provide health training and educational opportunities for healthcare purposes.

The Organization's primary programs are as follows:

*Workforce* – To provide workforce education programs.

*Public Health* – To coordinate public health networks, and promote the community emergency response plan.

*Mobile Clinic* – To sustain operations of a mobile clinic program, offering health services to all residents in northern New Hampshire.

*Community Substance Abuse Prevention (CSAP)* – To conduct community substance abuse prevention activities.

Following is a summary of the significant accounting policies used in the preparation of these financial statements.

### Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities. The Organization had no net assets with donor restrictions at September 30, 2025 and 2024.

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## Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## Concentration of Risk

The Organization's operations are affected by various risk factors, including credit risk and risk from geographic concentration and concentrations of funding sources. Management attempts to manage risk by obtaining and maintaining revenue funding from a variety of sources. A substantial portion of the Organization's activities are funded through grants and contracts with private, federal, and state agencies. As a result, the Organization may be vulnerable to the consequences of change in the availability of funding sources and economic policies at the agency level.

## Revenue Recognition

Below are the revenue recognition policies of the Organization:

*Grant and Contract Revenue*

Grants and contracts are recorded as revenue in the period they are earned by satisfaction of grant obligations. Grants and contracts are recorded as support without donor restrictions if restrictions are met in the year revenue is recognized.

*Fees for Programs and Services*

Fees for programs and services are recorded as revenue in the period the related services were performed.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations are satisfied over time when services are provided. The Organization measures the performance obligation from when the Organization begins to provide services to a client to the point when they are no longer required to provide services to that client, which is generally at the date services are performed.

Each performance obligation is separately identifiable from other promises in the contract with the client. As the performance obligations are met (i.e., day of services), revenue is recognized based on allocated transaction price. The transaction price is allocated to separate performance obligations based upon the relative standalone selling price.

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Because all of its performance obligations relate to short-term contracts, the Organization has elected to apply the optional exemption provided in U.S. GAAP, and therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

Program service fee revenue is included in the statements of activities within the fees for programs and services and are as follows:

| | **2025** | 2024 |
|---|---|---|
| Fees | **$ 161,797** | $ 176,124 |
| Other | **30,264** | 25,383 |
| Net fees for programs and services | **$ 192,061** | $ 201,507 |

Accounts, grants, and contracts receivable, net related to exchange transactions were $243,967, $243,515, and $445,009 as of September 30, 2025, 2024, and 2023 respectively.

## Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

## Accounts, Grants, and Contracts Receivable

The Organization has receivable balances due from grants and contracts received from federal, state, and private agencies. Management reviews the receivable balances for collectibility and records an allowance for credit losses based on historical information, estimated contractual adjustments, and current economic trends. Management considers the individual circumstances when determining the collectibility of past due amounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to earnings and a credit to accounts receivable. Any collection fees or related costs are expensed in the year incurred. The Organization recorded an allowance for credit losses for accounts, grants, and contracts of $17,773 as of September 30, 2025 and 2024. The Organization does not charge interest on its past due accounts, and collateral is generally not required.

## Certificates of Deposit

The Organization has three certificates of deposit that may be withdrawn without penalty with one financial institution. These certificates carry original terms of 12 months to 18 months, have interest rates ranging from 4.02% to 4.22%, and mature at various dates through fiscal year 2026.

## Property and Equipment

The Organization generally capitalizes property and equipment with an estimated useful life in excess of one year and installed costs over $2,500. Lesser amounts are generally expensed. Property and equipment is capitalized at cost if purchased or at fair market value if donated.

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Property and equipment are depreciated using the straight-line method using the following ranges of estimated useful lives:

| | |
|---|---|
| Computers and equipment | 3 - 7 years |
| Dental equipment | 5 - 7 years |
| Furniture and fixtures | 5 - 7 years |
| Vehicles | 5 years |

**Deferred Revenue**

Deferred revenue is related to advance payments on grants or advance billings relative to anticipated expenses or events in future periods. The revenue is realized when the expenses are incurred or as services are provided in the period earned.

**Memorandum of Agreement (MOA) Expenses**

The Organization has entered into agreements with subrecipients to help position program participants to deliver integrated physical and behavioral health care that addresses the full range of individuals' needs, to expand capacity to address emerging and ongoing behavioral health needs, to reduce gaps in care across settings by improving coordination across providers, and to address relevant alternative payment models. Expenditures associated with these agreements include payments to subrecipients, service provider contracts, and consulting costs.

**Income Taxes**

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. The Organization had no unrelated business income activity subject to taxation for the years ended September 30, 2025 and 2024.

The Organization has adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Subtopic 740-10, *Income Taxes–Overall*. FASB ASC Subtopic 740-10 prescribes a recognition threshold and measurement attributable for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return, and provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. Based on management's evaluation, management has concluded that there were no significant uncertain tax positions requiring recognition in the financial statements at September 30, 2025 and 2024.

Although the Organization is not currently the subject of a tax examination by the Internal Revenue Service or the State of New Hampshire, the Organization's tax years ended September 30, 2022 through September 30, 2025 are open to examination by the taxing authorities under the applicable statute of limitations.

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## Functional Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and office and occupancy, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort.

## Right-of-Use Asset and Lease Liability

The Organization follows FASB ASC Topic 842, *Leases* (Topic 842). The Organization determines if an arrangement is a lease or contains a lease at inception of a contract. A contract is determined to be or contain a lease if the contract conveys the right to control the use of identified property, plant, or equipment (an identified asset) in exchange for consideration. The Organization determines these assets are leased because the Organization has the right to obtain substantially all of the economic benefit from and the right to direct the use of the identified asset. Assets in which the supplier or lessor has the practical ability and right to substitute alternative assets for the identified asset and would benefit economically from the exercise of its right to substitute the asset are not considered to be or contain a lease because the Organization determines it does not have the right to control and direct the use of the identified asset. The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The Organization has elected the practical expedient to not separate lease and non-lease components and classifies the contract as a lease if consideration in the contract allocated to the lease component is greater than the consideration allocated to the non-lease agreement.

Leases result in the recognition of ROU assets and lease liabilities on the statements of financial position. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. The Organization determines lease classification as operating or finance at the lease commencement date.

At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. Topic 842 requires the use of the implicit rate in the lease when readily determinable. As the leases do not provide an implicit rate, the Organization uses the treasury bill rate for a term comparable to the life of the lease based on the information available at the commencement date to determine the present value of lease payments. This rate represents one which would be incurred to borrow, on a collateralized basis, over a similar term, an amount equal to the lease payments over a similar term.

The lease term may include options to extend or to terminate the lease that the Organization is reasonably certain to exercise. Lease expense for operating leases is recognized on a straight-line basis over the lease term.

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The Organization has elected not to record leases with an initial term of 12 months or less on the statements of financial position. Lease expense on such leases is recognized on a straight-line basis over the lease term.

## 2. Cash Concentrations

The Organization maintains cash balances at two financial institutions. These accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per financial institution. Management believes the Organization is not exposed to any significant credit risk on cash as of September 30, 2025.

The Organization manages credit risk relative to cash concentrations by utilizing “sweep” accounts. The Organization maintains Insured Cash Sweep accounts that invest cash balances in other financial institutions at amounts that do not exceed FDIC insured limits. Cash at these institutions is held in interest-bearing money market accounts.

## 3. Leases

The Organization has entered into the following lease agreements:

Operating Leases

The Organization leases office spaces in Littleton, New Hampshire for administrative purposes under an operating lease that expires in May 2028 with a one-year renewal option, storage units that expire in May 2028, and office space in North Haverhill and Lebanon that expires June 2026.

Finance Lease

The Organization leases a copier under a finance lease that expires in February 2029.

Required quantitative disclosures are as follows for the years ended September 30:

| | **2025** | 2024 |
|---|---|---|
| Lease cost | | |
| Finance lease cost: | | |
| Amortization of right-of-use assets | **$ 1,490** | $ 1,316 |
| Interest on lease liabilities | **272** | 306 |
| Operating lease cost | **91,136** | 91,492 |
| Short-term lease cost | **1,186** | 3,415 |
| Total lease cost | **$ 94,084** | $ 96,529 |

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| Other information: | 2025 | 2024 |
|---|---|---|
| Cash paid for amounts included in the measurement of lease liabilities: | | |
| Operating cash flows from finance leases | **$ 272** | $ 306 |
| Operating leases | **92,320** | 91,304 |
| Financing cash flows from finance leases | **1,434** | 1,115 |
| Right-of-use assets obtained in exchange for new finance lease liabilities | **-** | 7,829 |
| Right-of-use assets obtained in exchange for new operating lease liabilities | **173,808** | 34,872 |
| Weighted-average remaining lease term–finance leases | **3.4 years** | 4.4 years |
| Weighted-average remaining lease term–operating leases | **2.6 years** | 0.9 years |
| Weighted-average discount rate–finance leases | **4.6 %** | 4.6 % |
| Weighted-average discount rate–operating leases | **3.9 %** | 4.4 % |

Future Minimum Lease Payments and Reconciliation to the Statement of Financial Position

Approximate future minimum payments under the leases having initial or remaining terms in excess of one year as of September 30, 2025 were as follows:

| | Operating | Finance |
|---|---|---|
| 2026 | $ 67,931 | $ 1,705 |
| 2027 | 61,260 | 1,705 |
| 2028 | 40,840 | 1,705 |
| 2029 | - | 569 |
| Total future undiscounted lease payments | 170,031 | 5,684 |
| Less present value discount | (7,963) | (404) |
| Total lease liabilities | 162,068 | 5,280 |
| Less current portion | 63,027 | 1,500 |
| Less liabilities, net of current portion | $ 99,041 | $ 3,780 |

## 4. Related-Party Transactions

A majority of the Organization's members and the Organization are also members of a Limited Liability Company. There were no transactions between the Limited Liability Company and the Organization in 2025 and 2024.

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The Organization contracts various services from other organizations of which members of management of these other organizations may also be members of the Board of Directors of NCHC. Amounts paid to these organizations were $4,984 and $11,484 for the years ended September 30, 2025 and 2024, respectively. There was a net balance due from these organizations of $19,220 as of 2024, which is included in accounts, grants, and contracts receivable, net on the statements of financial position. There were no such balances due as of September 30, 2025.

## 5. Retirement Plan

The Organization participates in a defined contribution plan under section 401(k) of the Internal Revenue Code (the Plan). Under the Plan, all employees are eligible, regardless of age. There is no service requirement to participate in the Plan. Employee contributions are permitted and are subject to Internal Revenue Service limitations. Monthly employer contributions are $50 for each part-time employee and $100 for each full-time employee. Employer contributions for the years ended September 30, 2025 and 2024 were $25,798 and $31,105, respectively, which is included in payroll taxes and employee benefits, net on the statements of functional expenses.

## 6. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statements of financial position, were comprised of the following as of September 30:

| | **2025** | 2024 |
|---|---|---|
| Cash and cash equivalents | **$ 688,886** | $ 564,410 |
| Accounts receivable, grants, and contracts, net | **472,607** | 603,979 |
| Certificates of deposit, current portion | **59,238** | 134,843 |
| | **$ 1,220,731** | $ 1,303,232 |

In addition to maintaining financial assets available to meet general expenditures over the next 12 months, the Organization strives to operate with a balanced budget and budgets to collect sufficient revenue to cover expenses.

## 7. Contingencies

The Organization receives a significant portion of its support from various funding sources. Expenditure of these funds requires compliance with terms and conditions specified in the related contracts and agreements. These expenditures are subject to audit by the contracting agencies. Any disallowed expenditures would become a liability of the Organization requiring repayment to the funding sources. Liabilities resulting from these audits, if any, will be recorded in the period in which the liability is ascertained. Management estimates that any potential liability related to such audits will be immaterial.

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The Organization may be involved in various claims or legal actions arising in the ordinary course of business. The ultimate disposition of any such matters is indeterminable, but in the opinion of management, the amount of any potential liabilities would not have a significant impact on the Organization's financial condition.

## 8. Subsequent Events

In accordance with FASB ASC Topic 855, *Subsequent Events,* management has evaluated subsequent events for possible recognition or disclosure through February 24, 2026, which is the date these financial statements were available to be issued.

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# SUPPLEMENTARY INFORMATION

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**NORTH COUNTRY HEALTH CONSORTIUM**

**Schedule of Expenditures of Federal Awards**

**Year Ended September 30, 2025**

| Federal grantor/pass-through grantor/program title | Federal AL Number | Pass-through Number | Federal Expenditures |
|---|---|---|---|
| Department of Health and Human Services (DHHS) | | | |
| Direct Programs | | | |
| Area Health Education Centers | 93.107 | N/A | $ 119,056 |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | N/A | 257,511 |
| Advanced Nursing Education Workforce Grant Program | 93.247 | N/A | 55,073 |
| Drug-Free Communities Support Program Grants | 93.276 | N/A | 125,000 |
| Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement | 93.912 | N/A | 739,282 |
| Passed through State of New Hampshire - DHHS | | | |
| Medical Reserve Corps Small Grant Program | 93.008 | U3REP230690 | 10,649 |
| Public Health Emergency Preparedness | 93.069 | U90TP922018 | 92,283 |
| Immunization Cooperative Agreements | 93.268 | NH23IP922592 | 6,313 |
| Activities To Support State, Tribal, Local and Territorial (STLT) Health Department Response To Public Health or Healthcare Crises | 93.391 | NH750T000031 | 304,747 |
| Passed through State of New Hampshire - BDAS | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | NB01OT009381 | 14,768 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | TI084659/TI083955 | 130,331 |
| Total AL Number 93.959 | | | 145,099 |
| Preventive Health and Health Services Block Grant | 93.991 | NB01OT009381 | 14,768 |
| Total Department of Health and Human Services | | | 1,869,781 |
| Total Expenditures of Federal Awards | | | $ 1,869,781 |

See accompanying notes to the schedule of expenditures of federal awards

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# NORTH COUNTRY HEALTH CONSORTIUM, INC.

## Notes to Schedule of Expenditures of Federal Awards

## Year Ended September 30, 2025

### 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of North Country Health Consortium, Inc. (the Organization) under programs of the federal government for the year ended September 30, 2025. The information in the Schedule is presented in accordance with Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not, present the financial position, changes in net assets or cash flows of the Organization.

### 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

The Organization has elected not to use the 10% de minimis indirect cost rate, for awards issued before September 30, 2024 or up to 15% for awards issued after October 1, 2024.

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BerryDunn

BDMP Assurance, LLP

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
North Country Health Consortium, Inc.

We have audited, in accordance with U.S. generally accepted auditing standards (U.S. GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of North Country Health Consortium, Inc. (the Organization) (a New Hampshire nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 24, 2026.

## Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

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Board of Directors
North Country Health Consortium, Inc.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**The Organization's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDMP Assurance, LLP

Bangor, Maine
February 24, 2026

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BerryDunn

BDMP Assurance, LLP

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
North Country Health Consortium, Inc.

## Report on Compliance for the Major Federal Program

### *Opinion on the Major Federal Program*

We have audited North Country Health Consortium, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended September 30, 2025. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2025.

### *Basis for Opinion on the Major Federal Program*

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards (U.S. GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

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***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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Board of Directors
North Country Health Consortium, Inc.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BDMP Assurance, LLP

Bangor, Maine
February 24, 2026

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# NORTH COUNTRY HEALTH CONSORTIUM, INC.

## Schedule of Findings and Questioned Costs

## Year Ended September 30, 2025

### Section I. Summary of Auditor's Results

**Financial Statements**

Type of auditor's report issued: Unmodified

| | | | | |
|---|---|---|---|---|
| Material weakness(es) identified? | ☑ | Yes | ☐ | No |
| Significant deficiency(ies) identified that are not considered to be material weakness(es)? | ☐ | Yes | ☑ | None reported |
| Noncompliance material to financial statements noted? | ☐ | Yes | ☑ | No |

**Federal Awards**

Internal control over major programs:

| | | | | |
|---|---|---|---|---|
| Material weakness(es) identified: | ☐ | Yes | ☑ | No |
| Significant deficiency(ies) identified that are not considered to be material weakness(es)? | ☐ | Yes | ☑ | None reported |

Type of auditor's report issued on compliance for major programs: Unmodified

| | | | | |
|---|---|---|---|---|
| Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? | ☐ | Yes | ☑ | No |

Identification of major program:

| AL Number | Name of Federal Program or Cluster |
|---|---|
| 93.912 | Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement |

Dollar threshold used to distinguish between Type A and Type B programs: $1,000,000

| | | | | |
|---|---|---|---|---|
| Auditee qualified as low-risk auditee? | ☑ | Yes | ☐ | No |

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# NORTH COUNTRY HEALTH CONSORTIUM, INC.

## Schedule of Findings and Questioned Costs (Concluded)

## Year Ended September 30, 2025

## Section II. Financial Statement Findings

### Finding 2025-001

Criteria

The Organization is responsible for designing, implementing, and maintaining effective internal controls over financial reporting to provide reasonable assurance that the internal controls will prevent misstatements or detect and correct misstatements on a timely basis, intentional or unintentional, from occurring.

Condition and Context

One significant audit adjustment was required to present the Organization's financial statements in accordance with U.S. GAAP. The Organization recorded two duplicate postings to the cash and revenue accounts totaling approximately $89,000. This was corrected by an audit adjustment to remove the duplicate entries to cash and the related revenue as of September 30, 2025.

Cause and Effect

The condition identified was the result of the Organization's not implementing a process of review of bank reconciliations sufficient to prevent or detect and correct timely an overstatement of revenue and cash.

Recommendation

We recommend that the Organization provide training to key members of management who perform review of the cash reconciliations to help provide reasonable assurance that they would detect and correct misstatements on a timely basis.

Views of Responsible Officials and Planned Corrective Actions

Management agrees with the finding. See attached Planned Corrective Actions.

## Section III. Federal Award Findings and Questioned Costs

Not applicable.

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# NORTH COUNTRY HEALTH CONSORTIUM, INC.

## Summary Schedule of Prior Year Findings and Questioned Costs

## Year Ended September 30, 2025

### Section II. Financial Statement Findings

Not applicable.

### Section III. Federal Award Findings and Questioned Costs

Not applicable.

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North Country Health Consortium, Inc.
Schedule of Findings and Questioned Costs
Year Ended September 30, 2025

Financial Audit Finding 2025-001: Duplicate Cash Posting

Planned Corrective Action:

Management has implemented additional internal controls over cash posting and reconciliation procedures to prevent and detect duplicate cash entries within the accounting system.

Effective January 2026, the following procedures have been implemented:

Key members of management who perform review of the bank statement reconciliations immediately expanded the process of monthly cash account reconciliation. Expanded processes included implementation of a multi-step approach throughout the reconciliation cycle to include monthly department review of accounting system activities to timely identify potential issues along with enhanced methods of reconciliation and verification with general ledger cash accounts.

**Daily Transaction Review**

- The Director of Finance reviews the daily cash receipts posting report from the accounting system to verify that each deposit batch is recorded once and agrees to support deposit documentation.
- Any discrepancies or duplicate entries are investigated and corrected immediately.

**Monthly Bank Reconciliation Procedures**

- Monthly bank reconciliations are completed within 15 days of receipt of the bank statement.
- Reconciliation includes verification of individual deposits and withdrawals between the bank statement, supporting documentation, and the general ledger detail (not solely ending balances).
- A reconciliation checklist is completed and retained with the reconciliation documentation.

**Independent Review and Approval**

- The Executive Director performs an independent review of each completed bank reconciliation, including review of reconciling items and general ledger cash detail.

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- Evidence of review is documented by signature and date.

**Monitoring and Documentation**

- All reconciliations, posting reports, and review checklists are retained electronically for audit verification.
- Any adjustments to cash accounts require written explanation and supervisory approval.

These controls provide both preventative and detective measures to identify system-generated duplicate postings in a timely manner.

Expected Completion Date: January 2026 (retroactively to end of previous fiscal year) and performed monthly thereafter

Person(s) Responsible: Tracy Page, Director of Finance and Lauren Pearson, Executive Director

Contact Information: 603-259-3700

# AMBER CULVER

Community health leader with more than nine years of experience developing, implementing, and managing grant-funded community health programs serving rural populations. Experienced in program leadership, workforce development, program development and implementation, budget management, and building collaborative partnerships across healthcare and community organizations. Recognized for thoughtful leadership, strategic problem solving, and a commitment to strengthening the Community Health Worker workforce and improving equitable access to high-quality, person-centered care across the North Country of New Hampshire.

## Experience:

**North Country Health Consortium: March 2017 – Present**
**Senior Program Manager**
*Former Roles: Molar Express Care Coordinator, Community Health Worker (CHW), CHW Training Instructor, CHW Program Coordinator, CHW Program Manager*
**Current Key Responsibilities & Accomplishments:**

- Provide leadership and operational oversight for multiple community health initiatives, ensuring alignment with organizational priorities, grant objectives, and quality improvement efforts.
- Collaborate with senior leadership in program planning, organizational decision-making, strategic initiatives, and development of sustainable community health programming.
- Develop, implement, monitor, and evaluate grant-funded programs from concept through implementation, including project planning, workplan development, performance measurement, and continuous quality improvement.
- Contribute to competitive federal, state, and foundation grant applications through program design, narrative development, workplan creation, budget planning, and implementation strategy.
- Manage program budgets, collaborating with Finance to monitor expenditures, forecast spending, maximize available resources, and ensure fiscal stewardship and grant compliance.
- Ensure compliance with federal, state, and grant requirements through accurate reporting, documentation, performance monitoring, and timely completion of deliverables.
- Supervise Community Health Workers, coordinators, and administrative staff through coaching, mentorship, performance evaluation, problem-solving, and professional development while fostering an environment of accountability and collaboration.
- Build and sustain collaborative relationships with hospitals, federally qualified health centers, public health agencies, community organizations, state partners, and other stakeholders to strengthen community health initiatives and improve access to services.
- Serve as an administrator for Apricot, NCHC's HIPAA-compliant client database, overseeing system administration, user management, reporting, data quality, and staff training.

- Design and develop workforce development resources, including Community Health Worker Technical Assistance curriculum and supervisor training focused on effective CHW leadership and program sustainability.
- Support organizational process improvement initiatives through development of internal systems, including redesign of the SharePoint document management structure to improve accessibility, organization, and collaboration across teams.
- Serve as backup instructor for NCHC's 9-week Community Health Worker Training, contributing to workforce development efforts and supporting new CHWs entering the profession.

**Morrison Nursing Home: October 2011 – May 2017**
**Restorative Aide/ Licensed Nursing Assistant**

- Skilled rehabilitation unit- Worked closely with other members of the healthcare team to provide rehabilitative care to residents recovering from injuries, surgeries, or in need of general recovery and strengthening with often complex medical needs.
- Dementia/memory care unit- Provided a safe and calming environment for residents with impaired cognition. Responsible for assisting residents with all activities of daily living in a compassionate and dignified manner. In a stressful and fast-paced environment, I had to be a friendly, approachable and safe person for these residents.

## Other Leadership & Professional Service

**New Hampshire Community Health Worker Coalition**
**Co-Chair | 2018 – 2024**

- Provided statewide leadership to advance the Community Health Worker profession through workforce development, collaboration, advocacy, and strategic planning.
- Facilitated collaboration among healthcare organizations, community partners, state agencies, educators, and Community Health Workers across New Hampshire.

**New Hampshire Community Health Worker Coalition**
**Marketing Liaison | 2025 – Current**

- Lead coalition communication and engagement efforts through social media, website management, graphic design, and member communications to promote statewide Community Health Worker initiatives and strengthen member engagement.

**National Association of Community Health Workers**
**Board of Directors | 2021 – 2024**
Secretary (2024), Co-Chair, Nominating Committee, Board Member

- Contributed to national initiatives supporting Community Health Worker workforce development and organizational governance.
- Collaborated with CHW leaders from across the country to strengthen the profession through strategic planning, leadership development, and committee work.

## Education:

2011: Clinical Career Training – Licensed Nursing Assistant
2008: White Mountains Regional High School – High School Diploma

## Skills:

| Leadership & Management Skills | Partnership Development Skills |
|---|---|
| • Program Development & Implementation<br>• Program Evaluation<br>• Strategic Planning<br>• Project Management | • Community Engagement<br>• Cross-Sector Collaboration<br>• Coalition Leadership<br>• Stakeholder Engagement<br>• Relationship Building |
| **Grant & Financial Management Skills** | **Training & Technical Assistance Skills** |
| • Grant Proposal Development & Writing<br>• Workplan Development<br>• Project Implementation & Compliance<br>• Budget Development & Management<br>• Fiscal Stewardship | • Curriculum Development<br>• Technical Assistance for CHW Program Implementation<br>• Workshop Development & Facilitation<br>• Public Speaking & Presentation<br>• Policy & Procedure Development<br>• Basic Graphic Design – Canva, Illustrator |
| **Staff Leadership Skills** | **Data & Quality Systems Skills** |
| • Staff Supervision & Coaching<br>• Performance Management<br>• Team Development<br>• Decision Making<br>• Conflict Identification & Management<br>• Leadership During Change | • Data Collection & Reporting<br>• Program Monitoring<br>• Development and Implementation of Internal Electronic Health Records<br>• Apricot Database Administration<br>• HIPAA Compliance |
| **Communication Skills** | **Technology Skills** |
| • Professional Writing<br>• Motivational Interviewing<br>• Conflict Resolution<br>• Effective Verbal & Written Communicator<br>• Branding & Graphic Design | • Microsoft Office Suite<br>• Adobe Illustrator<br>• Zoom & Other Virtual Platforms<br>• Canva<br>• Google Workspace<br>• Apricot |

# Lauren M. Pearson, MSW

## QUALIFICATIONS SUMMARY

Executive Director with extensive experience in public health, nonprofit leadership, healthcare administration, and grants management. Skilled in strategic planning, operational efficiency, and team building, with a proven ability to drive healthcare excellence, productivity, and growth. Driven by a commitment to advancing health equity and ensuring access to high-quality care, I aspire to develop leadership skills that drive transformative change and foster sustainable impact within the healthcare sector.

## CORE COMPETENCIES

- Strategic Leadership
- Program Management and Development
- Quality Management
- Behavioral Health Expertise
- Data-Driven Decision-Making
- Health Policy and Advocacy
- Financial Stewardship
- Grant Management
- Community Engagement
- Research Contribution
- Collaborative Leadership
- Strategic Planning
- Organizational Change and Culture

## PROFESSIONAL EXPERIENCE

### North Country Health Consortium — 10/2021 - Present

**Executive Director**

Executive leader with oversight of a mature rural health network encompassing the New Hampshire Regional Public Health Network and Area Health Education Center. Developed and implemented an effective grant-seeking and writing strategy, securing funding to support some of New Hampshire's most rural communities. Strengthened workforce retention by introducing a new internal communications approach and restructuring employee benefits, fostering a more engaged and satisfied team.

- Drive the development of long-term strategic initiatives, enhancing organizational efficiency and growth, while collaborating with the board to strengthen governance and improve decision-making processes.
- Provide oversight and technical assistance to over 30 grant-funded programs: Offer strategic guidance and technical support for grant-funded initiatives, ensuring successful project execution, enhanced program outcomes, and alignment with organizational goals.
- Direct and mentor a diverse team, cultivating a collaborative and high-performing work environment, ensuring alignment with organizational objectives, which leads to enhanced team productivity and higher employee retention.
- Create and manage a comprehensive budget, ensuring financial health, effective resource allocation, and cost control, supporting both programmatic success and operational sustainability.

### LifeSpring Health Systems, Inc. — 02/2017 - 09/2021

Served as Vice President for Performance Improvement and Chief Quality Officer, overseeing 20 community mental health and federally qualified health centers across 10 counties in Southern Indiana, including an inpatient subacute detoxification center.

**Vice President of Performance Improvement/ Chief Quality Officer** **10/2019 - 09/2021**

- Guided the organization in preparing for and successfully completing the Joint Commission accreditation process, ensuring compliance with national standards and securing accreditation for three years, enhancing the organization's credibility and commitment to quality care.
- Led the development and implementation of comprehensive policies across various committees, ensuring compliance and continuous improvement in organizational operations.
- Spearheaded initiatives to enhance visibility and promote services, including efforts within the Employee Wellness and Diversity, Equity & Inclusion Committees to foster a positive organizational reputation and community engagement.
- Chaired and co-chaired committees developing and executing targeted training programs to improve staff knowledge, skills, and patient outcomes.

**Integrated Care Program Manager/Grant Manager** **02/2017 - 10/2020**

- Successfully enrolled over 400 unique patients with comorbid health conditions into a grant-funded program, improving access to integrated healthcare services and addressing complex health needs.
- Designed and implemented quality indicator initiatives focusing on primary healthcare, treatment plans, and prescriber information, improving clinical outcomes and operational efficiency.
- Maintained comprehensive grant reporting and funding databases, ensuring accurate and timely submission of quarterly and annual reports to meet federal compliance requirements.
- Consulted with physician leaders and clinical care teams to effectively coordinate integrated physical and mental health care, enhancing patient outcomes and care continuity.
- Built strong collaborative relationships at local, state, and federal levels, driving community engagement and support for healthcare initiatives.

## Centra Health, Inc. 08/2014 - 10/2016

Oversaw a team on an 18-bed inpatient child and adolescent psychiatric unit while also serving as a clinical informatics specialist for the system-wide implementation of an electronic medical record system.

**Child and Adolescent Psychiatry Team Lead**

- Designed and delivered therapeutic programs tailored to the needs of children and adolescents, enhancing patient outcomes within a structured therapeutic milieu.
- Provided leadership, training, and mentorship to counselors and interns, fostering professional growth and ensuring high-quality care delivery.
- Managed patient and staff crises effectively, ensuring safety and continuity of care during high-stress situations.
- Created and integrated behavior modification strategies, improving patient engagement and facilitating positive behavioral changes.

**Clinical Informatics Specialist**

- Ensured accuracy in clinical data: Analyzed electronic medical records to verify accurate clinical data, supporting precise documentation and compliance with healthcare standards.
- Designed and managed clinical training schedules: Engineered and implemented complex training schedules for the hospital system, ensuring comprehensive education for clinical staff across multiple departments.
- Maintained training compliance databases: Oversaw databases tracking clinical staff compliance with training requirements, ensuring seamless access to hospital applications and adherence to regulatory standards.

## EDUCATION

**Boise State University - Boise, ID**
Master of Social Work, summa cum laude
(01/2019 to 08/2021)

**Liberty University - Lynchburg, VA**
Bachelor of Science Psychology: Counseling & Clinical Research
(08/2010 to 05/2014)

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## CERTIFICATIONS

- ASIST Master Trainer: LivingWorks; Fayetteville, North Carolina
- Assisting Individuals in Crisis: International Critical Incident Stress Foundation, Inc.; Ellicott City, MD
- Basic Certification in Quality and Safety: Institute for Healthcare Improvement; Boston, MA
- Building Resilience for Individuals through Trauma Education: National Council for Behavioral Health; Washington D.C.
- Group Crisis Interventions: International Critical Incident Stress Foundation, Inc.; Ellicott City, MD
- Mental Health First Aid: National Council for Behavioral Health; Washington D.C.
- Microclinic Program Facilitator: University of Louisville; Louisville, KY
- QPR Suicide Prevention Gatekeeper: QPR Institute; Spokane, WA
- STAR Behavioral Health Provider Trainer: STAR Behavioral Health Provider; Fishers, Indiana
- Suicide to Hope: LivingWorks; Fayetteville, North Carolina
- Whole Health Action Management Facilitator: National Council for Behavioral Health; Washington

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## COMMITTEES & MEMBERSHIPS

**Dartmouth Health Children's**

- Family Advisory Board, Member (2024 - Present)

**North Country Health Consortium**

- North Country Care Community Organization, Treasurer (2021 - Present)
- State Health Assessment (SHA) and State Health Improvement Plan (SHIP) Advisory Council, Member (2021 - Present)
- Dartmouth Cancer Center (DCC) Community Advisory Board, Member (2021- Present)
- White Mountains Medical Education Consortium, Member (2022 - Present)
- North Country Maternity Network, Member (2022 - Present)
- Bi-State Primary Care Association P&MSC, Member (2023 - Present)
- State Health Assessment (SHA) and State Health Improvement Plan (SHIP) Measurement Subcommittee, Member (2024- Present)

**LifeSpring Health System**

- Performance Improvement Committee (PIC), Chair (2019 - 2021)
- Rural Health Committee, Chair (2019 - 2021)
- Trauma-Informed Care Committee, Chair (2019 - 2021)
- Infection Control Committee, Co-chair (2019 - 2021)
- Employee Wellness Committee, Co-chair (2020 - 2021)
- EMR Improvement Committee, Member (2019 - 2021)
- Federally Qualified Health Center Quality Assurance, Member (2019 - 2021)
- Diversity, Equity & Inclusion Committee, Member (2019 - 2021)
- Safety Committee, Member (2019 - 2021)
- Strategic Planning Committee, Member (2018 - 2021)

**The Honor Society of Phi Kappa Phi**

- Member (2021- Present)

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-14)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Reality Check, Inc. | | 1.4. Grantee Address<br>45 Knight Street, #201, Jaffrey, NH, 03452 | |
| 1.5 Grantee Phone #<br>603-532-9888 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$387,552 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>DocuSigned by:<br>Mary Drew<br>42044FA0BB054DE...<br>9/21/2026 | | 1.12. Name & Title of Grantee Signor 1<br>Mary Drew CEO | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox<br>ED9D05D04C63442...<br>9/21/2026 | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino 748734844941460... Assistant Attorney General, On: 9/21/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Grantee Initials DS MD

Date 9/21/2026

**3. AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4. EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7. RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8. PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9. DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10. CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11. EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12. TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13. CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



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approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials DS MD

Date 9/21/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in the Eastern Monadnock Region, New Hampshire.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 1: Expand prevention and family strengthening services for older adults, including, but not limited to:

1.5.1.1. Supporting evidence-based and/or evidence-informed primary, secondary, and tertiary prevention programs and services, including efforts to:

1.5.1.1.1. Promote healthy lifestyles, reduce isolation, build skills and resilience and facilitate community-based prevention efforts particularly for older adults; and

1.5.1.1.2. Providing support for public and non-public school programs and services for students with OUD and any cooccurring SUD/MH issues or who have been affected by OUD and any co-occurring SUD/MH issues within their family.

1.5.1.2. Supporting family strengthening programs for children, youth and families impacted by OUD/SUD including kinship caregivers and foster parents.

1.6. The Grantee must implement The Ripple Effect project (Project) designed to address the lack of prevention services in the Eastern Monadnock Region for individuals, age 50 and older, and youth.

1.7. The Grantee must collaborate with local Community Mental Health Centers and the Doorways, at a minimum, to ensure the Project aligns with the Substance

Abuse and Mental Health Services Administration's Strategic Prevention Framework and includes the following:

1.7.1. Curricula, Education, Training, and Presentations

1.7.1.1. Safe Home and Older Persons & Medication Advancing Learning with Narcan demonstrations, Addiction 101;

1.7.1.2. Life Skills Training, Prime For Life, and Mental Health 1st Aid facilitator training and materials for 5th-12th grade students with OUD/SUD or with a family member with OUD/SUD; and

1.7.1.3. PEARLS Tool (Pediatric Adverse Childhood Experiences & Related Life Events) to support adults ages 60+ with OUD/SUD and strengthen programs for older adults, parents, and caregivers impacted by OUD/SUD;

1.7.2. Campaigns

1.7.2.1. Red Ribbon Week (pledging to live drug-free);

1.7.2.2. Yellow Tulip (suicide awareness); and

1.7.2.3. Talk They Hear You (messaging for parents and caregivers);

1.7.3. Events and Tabling

1.7.3.1. At older-adult community events, such as outdoor concert nights and monthly community dinners; and

1.7.3.2. At school district events such as Mock Teen Bedroom, open house, parent nights, athletic events, and career nights;

1.7.4. Movie Nights

1.7.4.1. Featuring at a minimum: If They Had Known, Hiding in Plain Sight, This Emotional Life, and Depression Out of The Shadows for older persons, youth, and college students;

1.7.5. Survey Administration Support

1.7.5.1. The Prescription Opioid Misuse and Abuse Questionnaire to identify scope of issue for older adults; and

1.7.5.2. 2027 Youth Risk Behavior Survey (9th-12th grade students) to identify scope of issue for youth with, or a family member with OUD/SUD; and

1.7.6. Prevention Messaging and Resource Dissemination

1.7.6.1. Collaborating with The Partnership @DrugFree NH and JSI Research & Training Institute, Inc. to develop

comprehensive communications that target messaging to older adults, and youth with, or a family member, age 50 and older, with OUD/SUD; and

1.7.6.2. Disseminate SUD/OUD/MH prevention messaging materials, such as posters, brochures, and overdose prevention postcards via social media platforms, newspapers, community newsletters, and at onsite facilities.

1.8. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.9. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.10. Reporting

1.10.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.10.1.1. The name, mailing address, and physical address of the Grantee;

1.10.1.2. The time period covered by the report;

1.10.1.3. The date the report was prepared;

1.10.1.4. A detailed account of funding spent on approved uses;

1.10.1.5. The number of individuals served;

1.10.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.10.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.10.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.11. Additional Requirements

1.11.1. Background Checks

1.11.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.11.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.11.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.11.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.11.2. Confidential Data

1.11.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.11.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.11.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access

confidential data. The Grantee must provide attestations upon Department request.

1.11.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.11.2.4.1. How PII is gathered and stored;

1.11.2.4.2. Who will have access to PII;

1.11.2.4.3. How PII will be used in the system;

1.11.2.4.4. How individual consent will be achieved and revoked; and

1.11.2.4.5. Privacy practices.

1.11.2.5. The Department may conduct follow-up PIAs in the event of:

1.11.2.5.1. Significant process changes; and/or

1.11.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access

and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

**3.3. Credits and Copyright Ownership**

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers,

requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to

which exception has been taken, or which have been disallowed because of such an exception.

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| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| **Contractor Name:** | *Reality Check, Inc.* | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | |
| **Indirect Cost Rate (if applicable)** | 15.00% | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Funded by DHHS - SFY 28** |
| 1. Salary & Wages | $107,916 | $122,214 |
| 2. Fringe Benefits | $27,736 | $31,522 |
| 3. Consultants | $2,000 | $5,000 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 |
| 5.(a) Supplies - Older People Programs | $1,000 | $1,000 |
| 5.(b) Supplies - Education / Youth Curricula | $1,500 | $1,500 |
| 5.(c) Supplies - Youth Campaigns | $1,000 | $1,000 |
| 5.(d) Supplies - Events | $600 | $600 |
| 5.(e) Supplies - Postage | $1,312 | $1,312 |
| 6. Travel | $1,740 | $1,740 |
| 7. Software | $2,080 | $2,080 |
| 8. (a) Other - Marketing/Communications | $3,600 | $3,600 |
| 8. (b) Other - Education and Training | $600 | $600 |
| 8. (c) Other - Other (specify below) | $0 | $0 |
| *Other (Training of Trainers)* | $1,275 | $1,275 |
| *Other (Print)* | $3,900 | $3,900 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| 9. Subrecipient Contracts - Intern | $500 | $500 |
| Total Direct Costs | $157,959 | $179,043 |
| Total Indirect Costs | $23,694 | $26,856 |
| ***Subtotals*** | $181,653 | $205,899 |
| | **TOTAL** | **$387,552** |

Contractor Initials: DS MD

Date: 9/21/2026

# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that REALITY CHECK, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on August 26, 2008. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **601496**
Certificate Number: **0008007684**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 31st day of August A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 31CA3FAA-393F-84CB-8014-368A11DE5C4E

# CERTIFICATE OF AUTHORITY

I, ___Gene Calvano_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of _____Reality Check Inc_____.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on ___August 28__, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That Mary Drew, CEO_____ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Reality Check, Inc ____ to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: August 28, 2026

Gene Calvano
_____
Signature of Elected Officer
Name: Gene Calvano
Title: President, Board of Directors

Docusign Envelope ID: 31CA3FAA-393F-84CB-8014-368A11DE5C4E

ACORD

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/28/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
E & S Insurance Services LLC
21 Meadowbrook Lane
P O Box 7425
Gilford NH 03247-7425

**CONTACT NAME:** Eleanor Spinazzola
**PHONE (A/C, No, Ext):** (603) 293-2791 **FAX (A/C, No):** (603) 293-7188
**E-MAIL ADDRESS:** Eleanorspinazzola@esinsurance.net

| INSURER(S) AFFORDING COVERAGE | | NAIC # |
|---|---|---|
| INSURER A : | Wesco Insurance Co | 25011 |
| INSURER B : | Hartford Fire Insurance Co | 00914 |
| INSURER C : | | |
| INSURER D : | | |
| INSURER E : | | |
| INSURER F : | | |

**INSURED**
Reality Check Inc.
PO BOX 302
Jaffrey NH 03452-5835

**COVERAGES** **CERTIFICATE NUMBER:** 26 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. *LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | [X] COMMERCIAL GENERAL LIABILITY<br>[ ] CLAIMS-MADE [X] OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>[ ] POLICY [ ] PRO-JECT [ ] LOC<br>[ ] OTHER: | | | WPP1881970-06 | 10/01/2026 | 10/01/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ 3,000,000 |
| | | | | | | | | $ |
| | AUTOMOBILE LIABILITY<br>[ ] ANY AUTO<br>[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS<br>[ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | [ ] UMBRELLA LIAB [ ] OCCUR<br>[ ] EXCESS LIAB [ ] CLAIMS-MADE<br>[ ] DED [ ] RETENTION $ | | | | | | EACH OCCURRENCE | $ |
| | | | | | | | AGGREGATE | $ |
| | | | | | | | | $ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [N]<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | 04WECEK8324 | 10/01/2026 | 10/01/2027 | [X] PER STATUTE [ ] OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 100,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 100,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 500,000 |
| | | | | | | | | |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

**CERTIFICATE HOLDER**

State of NH Department of Health and Human Services
129 Pleasant Street
Concord NH 03301

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**

Fairley Kennelly


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**The ACORD name and logo are registered marks of ACORD**

# NONPROFIT COVER SHEET

**A. Entity Name:** Reality Check, Inc.

**B. Entity's Contact Information:** Mary Drew, Founder & CEO

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

**Name / Phone / Email:** Catherine Todd, 603-532-9888, Catherine@RealityCheckNow.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Mary Drew Title: CEO Signature: _____

**C. List Board of Directors and Affiliations**

| Name (Identify additional roles in Parentheses) | Affiliations |
|---|---|
| **Gene Calvano (Board Chair & President)** | SCORE NH-VT District Director |
| **Larry Schwartz (Treasurer)** | IRS Tax Preparer at PHP Tax Services |
| **Lara Ingram, PhD** | Professor at Franklin Pierce University |
| **Dick Ver Eecke** | Retired Business Owner Executive |
| **Don Guiou** | Security Advisor |

**D. List Key Personnel** (Resumes must be available upon request or may be attached)**:**

| Name | Role | | Salary | Amount Pd From Contract |
|---|---|---|---|---|
| **Mary Drew** | CEO / Project Director | (FTE) | $95,944 | $43,174 |
| **Catherine Todd** | Finance Director | (PTE) | $26,000 | $10,400 |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or adjudicative body, case #, and nature of the proceeding.

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at: https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 17715 | Reality Check, Inc. | 17 Turnpike Road | Jaffrey | NH | 03452 | G | 2/15/2027 |

**FINANCIAL DISCLOSURES**

**G. Check one the following:**

[X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, ensure the financial statements and audit results are available at request from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for most recently completed FY. Attach IRS Form 990/EZ. (Sch. B not required) **OR**

[ ] ***If neither of above apply***, complete the Income Statement and Balance Sheet below with the financial information from the organization's most recently completed fiscal year:

**INCOME STATEMENT**

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | *Other salaries* | $ |
| *Program Services Revenue* | $ | *Payroll taxes & employee benefits* | $ |
| *Interest & Dividends* | $ | *Occupancy, rent, utilities, and insur.* | $ |
| *All other Revenue* | $ | *Printing, postage , publications, office supplies, and IT* | $ |
| Total Revenue | $ | *All other expenses* | $ |
| | | Total Expenses | $ |

## 1. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

**VISION** People build social connections and a sense of belonging to promote overall healthy living.

**MISSION** Improve behavioral health outcomes for people of all ages living in New Hampshire's Monadnock Region, by providing alcohol and drug addiction prevention services empowering individuals to achieve a better quality of life.

**VALUES**

**Respect -** Everyone is treated with respect and dignity.

**Equality -** Everyone has the right to acceptance without biases.

**Integrity -** Practice ethics, personal responsibility, and professionalism at all times.

**Compassion -** Treat everyone with empathy, patience, and sensitivity.

**INCLUSION** Reality Check works with people of any race, ethnicity, gender, age, ability, and religion.

**PHILOSOPHY** We are only truly successful if we help others be successful, believing acts of kindness rekindle a basic instinct to care for others, replacing individualism and competition with resiliency and social connection.

# REALITY CHECK, INC. AND SUBSIDIARY

## CONSOLIDATED FINANCIAL STATEMENTS
## SEPTEMBER 30, 2024 AND 2023
## AND
## INDEPENDENT AUDITORS' REPORT

265 Washington Street, Keene, NH 03431
**Phone**: 603.352.4500
**Fax**: 603.352.8558
www.osterwheeler.com

# INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Reality Check, Inc. and Subsidiary:

## Report on the Audit of the Financial Statements

### Opinion

We have audited the consolidated financial statements of Reality Check, Inc. (a not-for-profit New Hampshire organization), and Subsidiary, which comprise the consolidated statements of financial position as of September 30, 2024 and 2023, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Reality Check, Inc. and Subsidiary as of September 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Reality Check, Inc. and Subsidiary and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Reality Check, Inc. and Subsidiary's ability to continue as a going concern for one year after the date that the consolidated financial statements are issued.

**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Reality Check, Inc. and Subsidiary's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Reality Check, Inc. and Subsidiary's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Oster & Wheeler, P.C.

Keene, New Hampshire
February 26, 2025

REALITY CHECK, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2024 AND 2023

| | 2024 | 2023 |
|---|---|---|
| **ASSETS** | | |
| CURRENT ASSETS: | | |
| Cash | $ 73,875 | $ 71,200 |
| Grants receivable, net of allowance for doubtful accounts | 2,500 | 177 |
| Total current assets | 76,375 | 71,377 |
| PROPERTY AND EQUIPMENT, net | 191,159 | 197,468 |
| OTHER ASSETS: | | |
| Loan origination fees, net of accumulated amortization | 4,270 | 4,745 |
| Total other assets | 4,270 | 4,745 |
| Total assets | $ 271,804 | $ 273,590 |
| **LIABILITIES AND NET ASSETS** | | |
| CURRENT LIABILITIES: | | |
| Accounts payable | $ 4,069 | $ 4,019 |
| Accrued payroll and payroll taxes | 10,745 | 7,675 |
| Security deposits | - | 925 |
| Current portion of long-term debt | 4,226 | 4,289 |
| Total current liabilities | 19,040 | 16,908 |
| LONG-TERM DEBT: | | |
| Long-term debt, net of current portion and unamortized debt issuance costs | 139,003 | 144,412 |
| Total long-term debt | 139,003 | 144,412 |
| Total liabilities | 158,043 | 161,320 |
| NET ASSETS: | | |
| Without donor restrictions | 112,939 | 23,828 |
| With donor restrictions | 822 | 88,442 |
| Total net assets | 113,761 | 112,270 |
| Total liabilities and net assets | $ 271,804 | $ 273,590 |

The accompanying notes to financial statements are an integral part of these statements.

# REALITY CHECK, INC. AND SUBSIDIARY
## CONSOLIDATED STATEMENTS OF ACTIVITIES
## FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

| | 2024 | | | 2023 | | |
|---|---|---|---|---|---|---|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| REVENUE AND SUPPORT: | | | | | | |
| Revenue: | | | | | | |
| Training fees | $ 7,700 | $ - | $ 7,700 | $ 6,725 | $ - | $ 6,725 |
| Grants | 566,858 | 37,930 | 604,788 | 375,590 | 43,512 | 419,102 |
| Total revenue | 574,558 | 37,930 | 612,488 | 382,315 | 43,512 | 425,827 |
| Support: | | | | | | |
| Contributions | 41,498 | 3,000 | 44,498 | 56,797 | - | 56,797 |
| Event income | 1,000 | - | 1,000 | 1,232 | - | 1,232 |
| Miscellaneous | 1,229 | - | 1,229 | 257 | - | 257 |
| Total support | 43,727 | 3,000 | 46,727 | 58,286 | - | 58,286 |
| Other Revenue: | | | | | | |
| Rental income | 11,700 | - | 11,700 | 16,350 | - | 16,350 |
| Total other revenue | 11,700 | - | 11,700 | 16,350 | - | 16,350 |
| TOTAL REVENUE AND SUPPORT BEFORE RECLASSIFICATIONS | 629,985 | 40,930 | 670,915 | 456,951 | 43,512 | 500,463 |
| NET ASSETS RELEASED FROM RESTRICTIONS | 128,550 | (128,550) | - | 18,226 | (18,226) | - |
| TOTAL REVENUE, SUPPORT, AND RECLASSIFICATIONS | 758,535 | (87,620) | 670,915 | 475,177 | 25,286 | 500,463 |
| EXPENSES: | | | | | | |
| Program service | 558,935 | - | 558,935 | 442,490 | - | 442,490 |
| Management and general | 86,907 | - | 86,907 | 66,838 | - | 66,838 |
| Fundraising | - | - | - | - | - | - |
| Rental | 23,582 | - | 23,582 | 21,845 | - | 21,845 |
| Total expenses | 669,424 | - | 669,424 | 531,173 | - | 531,173 |
| CHANGE IN NET ASSETS | 89,111 | (87,620) | 1,491 | (55,996) | 25,286 | (30,710) |
| NET ASSETS, beginning of year | 23,828 | 88,442 | 112,270 | 79,824 | 63,156 | 142,980 |
| NET ASSETS, end of year | $ 112,939 | $ 822 | $ 113,761 | $ 23,828 | $ 88,442 | $ 112,270 |

The accompanying notes to financial statements are an integral part of these statements.

# REALITY CHECK, INC. AND SUBSIDIARY
## CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
## FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

| | 2024 | | | | | 2023 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Program Service | Management and General | Fundraising | Rental | Total | Program Service | Management and General | Fundraising | Rental | Total |
| Compensation of officers | $ 103,374 | $ 11,486 | $ - | $ - | $ 114,860 | $ 112,451 | $ - | $ - | $ - | $ 112,451 |
| Salaries and wages | 187,693 | 20,855 | - | - | 208,548 | 102,001 | 25,339 | - | - | 127,340 |
| Payroll taxes | 20,876 | 2,320 | - | - | 23,196 | 15,397 | 3,135 | - | - | 18,532 |
| Employee benefits | 29,280 | 3,964 | - | - | 33,244 | 15,775 | 4,443 | - | - | 20,218 |
| Retirement and pension expense | 2,064 | 180 | - | - | 2,244 | 2,156 | 1,778 | - | - | 3,934 |
| Contracted services | 75,780 | - | - | - | 75,780 | 47,953 | 200 | - | - | 48,153 |
| Advertising | 37,853 | 963 | - | - | 38,816 | 48,143 | 452 | - | - | 48,595 |
| Training | 32,176 | - | - | - | 32,176 | 18,941 | - | - | - | 18,941 |
| Office expense | 13,468 | 14,548 | - | - | 28,016 | 22,294 | 6,993 | - | - | 29,287 |
| Occupancy | 5,998 | 6,029 | - | 10,790 | 22,817 | 6,345 | 1,798 | - | 11,413 | 19,556 |
| Dues and subscriptions | 12,347 | 3,069 | - | - | 15,416 | 18,668 | 3,414 | - | - | 22,082 |
| Interest expense | 4,489 | 1,273 | - | 6,459 | 12,221 | 2,780 | 2,216 | - | 5,001 | 9,997 |
| Professional development | 11,975 | - | - | - | 11,975 | 6,140 | - | - | - | 6,140 |
| Professional fees | 1,561 | 9,508 | - | - | 11,069 | - | 7,615 | - | - | 7,615 |
| Insurance | 1,787 | 4,461 | - | 2,570 | 8,818 | 1,071 | 4,282 | - | 1,668 | 7,021 |
| Program expenses | 7,289 | 501 | - | - | 7,790 | 9,083 | 92 | - | - | 9,175 |
| Depreciation and amortization | 2,092 | 928 | - | 3,763 | 6,783 | 2,092 | 928 | - | 3,763 | 6,783 |
| Miscellaneous | 886 | 5,459 | - | - | 6,345 | - | 326 | - | - | 326 |
| Travel | 5,155 | 116 | - | - | 5,271 | 5,791 | 23 | - | - | 5,814 |
| Telephone | 2,792 | 162 | - | - | 2,954 | 2,822 | 111 | - | - | 2,933 |
| Event expenses | - | 1,085 | - | - | 1,085 | 2,587 | 3,693 | - | - | 6,280 |
| | $ 558,935 | $ 86,907 | $ - | $ 23,582 | $ 669,424 | $ 442,490 | $ 66,838 | $ - | $ 21,845 | $ 531,173 |

The accompanying notes to financial statements are an integral part of these statements.

REALITY CHECK, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

| | 2024 | 2023 |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Change in net assets | $ 1,491 | $ (30,710) |
| Adjustments to reconcile change in net assets to net cash flows from operating activities: | | |
| Depreciation and amortization | 6,783 | 6,783 |
| (Increase) decrease in the following assets: | | |
| Grants receivable, net of allowance for doubtful accounts | (2,323) | 19,815 |
| Increase (decrease) in the following liabilities: | | |
| Accounts payable | 50 | (7,410) |
| Accrued payroll and payroll taxes | 3,070 | (16,071) |
| Security deposits | (925) | - |
| Net cash flows from operating activities | 8,146 | (27,593) |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | |
| Repayment of long-term debt | (5,471) | (6,081) |
| Net cash flows from financing activities | (5,471) | (6,081) |
| NET CHANGE IN CASH | 2,675 | (33,674) |
| CASH, beginning of year | 71,200 | 104,874 |
| CASH, end of year | $ 73,875 | $ 71,200 |
| SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION: | | |
| Interest paid | $ 12,221 | $ 9,997 |

The accompanying notes to financial statements are an integral part of these statements.

1. Summary of significant accounting policies:

Reality Check, Inc. (the Organization) is a New Hampshire nonprofit organization. Its primary purpose is to reduce alcohol and drug use, overdoses, and related economic and societal costs by providing prevention, treatment, and recovery services to New Hampshire residents. The Organization's primary sources of revenue include support revenue consisting of mainly contributions and grants, and program service revenue. Major programs include prevention services, treatment and recovery services, employer services, and addiction training.

Financial statement presentation – The Organization presents its consolidated financial statements in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958 *Not-For-Profit Entities*. The accompanying consolidated financial statements have been prepared on the accrual basis of accounting. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Non-cash contributions are recorded at fair market value on the date of donation. Income earned on net assets, including net realized appreciation on investments, is reflected as a change in net assets without donor restrictions or net assets with donor restrictions in accordance with donor stipulations.

Amounts related to the Organization's financial position and activities are reported in two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor or certain grantor restrictions.

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time or purpose restrictions. Donor-imposed restrictions are released when a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished. When a donor restriction expires the net assets are reclassified as net assets without donor restrictions and reported in the Consolidated Statement of Activities as net assets released from restrictions. Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a board-approved spending policy. Restricted contributions that are received and utilized in accordance with donor stipulations in the same year are reported as contributions without donor restrictions. The Organization follows a similar policy for investment return on these funds.

Principles of consolidation – The consolidated financial statements include Reality Check, Inc. and its wholly owned subsidiary, Reality Check2, LLC ("Subsidiary"). All material intercompany accounts and transactions have been eliminated in consolidation.

Use of estimates – The preparation of consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents – For purposes of the Consolidated Statement of Cash Flows, the Organization considers all liquid investments with a maturity of three months or less to be cash equivalents.

Accounts and grants receivable – Accounts and grants receivable are stated at the amount management expects to collect from outstanding balances. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to bad debts and a credit to accounts or grants receivable. At September 30, 2024 and 2023, no allowance for doubtful accounts was considered necessary.

Property and equipment – All acquisitions of property and equipment purchased in excess of $2,500 are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Organization charges to expense annual amounts of depreciation which allocate the cost of operating property and equipment over their estimated useful lives. The Organization uses the straight-line method for computing depreciation. The ranges of estimated useful lives used are:

| | Years |
|---|---|
| Building | 39 |
| Building improvements | 15 |
| Furniture and fixtures | 7 |
| Equipment | 5 |

Repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related depreciation allowances, and any gain or loss is recognized. No impairment loss has been noted during the year.

Contributions and grant income – Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present: (1) An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized (2) An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met. Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability. Grant awards that are exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. There were no grants or awards that were considered exchange transactions during the years ended September 30, 2024 and 2023.

Revenue and revenue recognition – Revenue is recognized when earned. Program services fees received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Performance obligations are satisfied as the service is rendered and payment terms are due upon receipt with no obligations for returns or refunds.

Donations in kind – Contributions of nonfinancial assets and materials are recorded as contributions at their estimated fair values at the date of donation. Contributions of services are recognized when they are received if the services (a) create or enhance nonfinancial assets or (b) required specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated. The Organization pays for most services requiring specific expertise. However, some individuals may volunteer their time and perform a variety of tasks that assist the Organization with specific programs and various committee assignments. The Organization did not receive any contributions of nonfinancial assets for the years ended September 30, 2024 and 2023.

Advertising – The Organization uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed the first time the advertising takes place. Advertising expense was $38,816 and $48,595 for the years ended September 30, 2024 and 2023, respectively.

Functional allocation of expense - The costs of providing the various program and supporting services have been summarized on a functional basis in the Consolidated Statement of Activities. The Consolidated Statement of Functional Expenses presents the natural classification detail of expenses by function. Expenses are charged to programs and supporting services on the basis of periodic expense reviews and management estimates. Expenses directly attributable to a specific functional area of the Organization are reported as expenses of those functional areas. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Income tax status – The Organization is exempt from Federal and State income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The Organization has evaluated its significant tax positions, including their tax-exempt status, and determined that they do not need to recognize a liability for any uncertain tax positions for interest, penalties or potential taxes. Accordingly, no provision for income taxes is required. The Organization's annual federal return filing (Form 990) and state filing (Form NHCT-12) remain subject to examination by major tax jurisdictions for the standard three-year statute of limitations.

2. Liquidity:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Consolidated Statement of Financial Position date, comprise the following:

| | 2024 | 2023 |
|---|---|---|
| Financial assets: | | |
| Cash | $ 73,875 | $ 71,200 |
| Grants receivable, net of allowance | 2,500 | 177 |
| Total financial assets available within one year | 76,375 | 71,377 |
| Less: | | |
| Amounts unavailable for general expenditures within one year, due to: | | |
| Restricted by donors with purpose restrictions | (822) | (88,442) |
| | $ 75,553 | $ (17,065) |

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due.

3. Property and equipment:

Property and equipment consisted of the following at September 30:

| | 2024 | 2023 |
|---|---|---|
| Building and improvements | $ 225,322 | $ 225,322 |
| Equipment and furniture | 1,824 | 1,824 |
| | 227,146 | 227,146 |
| Less: accumulated depreciation | 35,987 | 29,678 |
| Net property and equipment | $ 191,159 | $ 197,468 |

Depreciation expense was $6,309 for the years ended September 30, 2024 and 2023.

4. Long-term debt:

The following are the details of long-term debt as of September 30:

| | 2024 | 2023 |
|---|---|---|
| Mortgage note payable to GFA Federal Credit Union, secured by certain real estate, payable monthly at $1,213, including interest at 5.50% through October 2023. Beginning November 2023, the interest rate will be a variable rate that adjusts every five years to the current FHLB of Boston 2-year Classic Rate plus 250 basis points. The loan is amortized over 20 years with a final balloon payment due November 2025. This loan was paid off early in fiscal year ending September 30, 2025. See Note 11. | $ 143,229 | $ 148,701 |
| Less: current portion | 4,226 | 4,289 |
| | $ 139,003 | $ 144,412 |

Maturities for long-term debt in subsequent fiscal years are as follows:

| | |
|---|---|
| 2025 (current portion) | $ 4,226 |
| 2026 | 139,003 |
| | $ 143,229 |

The Organization amortizes loan origination fees over the life of the mortgage. Total cost of loan origination fees was $7,117, with accumulated amortization of $2,847 and $2,372 at September 30, 2024 and 2023, respectively. Amortization expense for the years ended September 30, 2024 and 2023 was $474.

5. Net assets with donor restrictions:

The Organization holds net assets with donor restrictions. Net assets with donor restrictions are comprised of the following at September 30, 2024:

| | 2024 | 2023 |
|---|---|---|
| Subject to expenditures for specified purpose: | | |
| Recovery programs | $ 822 | $ 44,656 |
| Gap funding for program services | - | 30,536 |
| Refinance down-payment | - | 12,500 |
| Prevention programs | - | 750 |
| Total net assets with donor restrictions | $ 822 | $ 88,442 |

6. Operating lease:

The Organization leased out part of their building as a residential apartment space, representing 59% of the total area. It had an annual lease that expired May 2024, with the option to renew annually or month-to-month. The lease was renewed month-to-month until August 2024. Monthly payments were $1,400 and were due the first of each month. Net rental income for the year ended September 30, 2024 was $11,700.

Depreciation expense for assets subject to the operating lease is calculated on the straight-line method over the asset's estimated useful life (Note 1). Depreciation expense related to these assets held was $5,903 for the year ended September 30, 2024.

Total cost and accumulated depreciation of the building being leased at September 30, 2024:

| | 2024 | 2023 |
|---|---|---|
| Building and improvements | $ 224,242 | $ 224,242 |
| Less: accumulated depreciation | 34,426 | 28,253 |
| Net book value of building | $ 189,816 | $ 195,989 |

7. Employee benefit plan:

The Organization offers a Simple IRA plan based on voluntary employee contributions and up to a 3% company matching contribution. The Organization's contributions were $4,971 and $7,944 for the years ended September 30, 2024 and 2023, respectively.

8. Concentration of credit risk:

Financial instruments that potentially subject the Organization to concentrations of credit risk consist primarily of cash and cash equivalents. The Organization places its cash and cash equivalents with high credit quality financial institutions. At September 30, 2024 and 2023 cash deposits did not exceed the federally insured limits of $250,000. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

9. Income taxes:

The Organization generates unrelated business income from rental activities that is taxable to the Organization and reported on form 990-T. Net rental income produced no tax in the fiscal years ended September 30, 2024 and 2023.

10. Related entity:

The Organization formed a separate entity known as Reality Check2, LLC. Reality Check2, LLC obtained funding in the form of a mortgage for the purchase of the building that the Organization currently uses for their operations. Reality Check2, LLC and the Organization share the same management and resources.

11. Subsequent events:

In preparing these consolidated financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through February 26, 2025, the date the consolidated financial statements were available to be issued.

As of January 2, 2025, the Organization entered into a new loan agreement, which was used to pay off the remaining balance of their mortgage note and provide funds for needed building improvements.

No additional subsequent events were noted that would require disclosure in the Organization’s consolidated financial statements as of this date.

12. Reclassification:

Certain items have been reclassified in the prior year financial statements to conform with the current year presentation. These reclassifications had no effect on net assets or changes in net assets as previously reported.

**CURRICULUM VITAE**

# MARY M. DREW

## EDUCATION / POST GRADUATE / LICENSURE

| | |
|---|---|
| 2026 | Role of Adverse Childhood Experiences (ACES) & Trauma in Substance Use Disorders, Trainer |
| 2025 | NH Certified Recovery Support Worker License #0928 |
| 2025 | MA Social Worker Associate License #4040140 |
| 2017 | Connecticut Community Addiction Recovery (CCAR) Recovery Coach Academy, Trainer |
| 2016 | Substance Abuse Mental Health Services Administration (SAMHSA) Prevention Ethics, Trainer |
| 2016 | NE Center Application of Prevention Technology: Certified Prevention Ethics, Trainer |
| 2016 | CCAR Recovery Coach |
| 2014 | SAMHSA Substance Abuse Prevention Skills Training (SAPST), Trainer |
| 2014 | Monadnock Leadership Program Graduate |
| 2014 | Nonprofit Management Certificate, Brattleboro Graduate College |
| 2013 | Prevention Research Institute, Prime For Life Instructor |
| 2011 | SAMHSA Center for Substance Abuse Prevention, 2009-2011 NH Prevention Fellow - Certified Prevention Specialist (*'11-'23*) assigned to NH Bureau of Drug & Alcohol Services Prevention Unit |
| 2003 | MEd Educational Counseling Studies — Rivier College, Nashua, NH |
| 2002 | MS Counseling Psychology — Springfield College, Manchester, NH |
| 2001 | MS Marriage & Family Counseling — Notre Dame College, Manchester, NH **Inc. - school closed* |
| 2001 | Alt. IV Asso. School Psychologist — State of NH, Department of Education |
| 2001 | Alt IV School Guidance Counselor — State of NH, Department of Education |
| 1999 | BS Human Services — Springfield College, Manchester, NH |

## EMPLOYMENT

| | | |
|---|---|---|
| 2025-current | Drew Consulting, LLC | Behavioral Health Case Management Services, Fitzwilliam, NH |
| 2025-current | SAMHSA | National Addictions Grant Proposal Reviewer, Remote |
| 2016-current | Reality Check | Founder & CEO, Drug & Alcohol Addiction Services, Jaffrey, NH |
| 2011-current | Town Of Rindge | Director Welfare Administration, Rindge, NH |
| 2011-2016 | Monadnock Alcohol & Drug Abuse Coalition, Director, Keene, NH | |
| 2011-2012 | Keene State College | Instructor – Substance Abuse Prevention |
| 2009-2011 | SAMHSA NH Prevention Fellow - NH Bureau of Drug & Alcohol Services, Concord, NH | |
| 2003-2009 | Monadnock Area Shelter | Director, Peterborough, NH |
| 2003-2008 | State of NH -NFI | In-Home Crisis Therapist, Keene, NH |
| 2001-2009 | Adoptive Families | China, Romania, Russia Adoptions Social Worker, Keene, NH |

## SUBSTANCE ABUSE MENTAL HEALTH SERVICES ADMINISTRATION – CENTER FOR SUBSTANCE ABUSE PREVENTION -TRAININGS

Leading Substance Abuse Prevention Initiatives
Presentation & Facilitation Skills
Exploring Ethics in the Prevention Field
Applying Health Communications & Social Marketing to SA Prevention
Substance Use & Elder Abuse
Substance Abuse & Violence Against Women
Addressing, Blocking & Curbing School Aggression
Guide to Suicide Prevention Health Literacy for Public Health Professionals
Data Collection & Evaluation Training
Applying Cultural Competence to Prevention Programs

## NH BUREAU OF DRUG & ALCOHOL SERVICES / OTHER

Suicide Prevention
Co-Occurring Mental Health & Substance Use Disorder
Prevention Ethics
HIV / AID / HEP-C Prevention
Motivational Interviewing
Recovery Ethics
Cultural & Linguistical Appropriate Services (CLAS)
Families & Addiction
Communicating Health Risks to Media
Culture & Health Literacy
Public Health Law in Age of Terrorism
Public Health Surveillance
Practice Convergence Partnership
Helping Patients Who Drink Too Much
HIV Trends & Treatment
Early Life Attachment & Addiction Counseling Nutrition: Prevention & Recovery

## MEMBERSHIPS

Center for Medicaid Services: NH Integrated Delivery Network - Region 1
NH Governor's Commission Prevention Task Force member, 2010
Behavioral Health Task Force, Monadnock Community Hospital
Drug Prevention Planning Task Force, Chair, JRC School District
Monadnock Public Health Advisory Committee
Future of Prevention, Monadnock Voices for Prevention
Cheshire Medical Center, Community Health Improvement Plan, Member
Offender Re-Entry Support Team

# CATHERINE TODD

## EXPERIENCE

**Oct 2018 – Present Finance Director, Reality Check, Jaffrey, NH**

• Federal, State, and Community level Grants Management inclusive of:

- Expense tracking and adherence to expenditure restrictions for each funder
- Weekly/monthly Funds Drawdowns in respective platforms for federal, state, and community level grants to meet funder requirements
- Annual Federal Financial Reports in federal platforms (PMS)
- Manage up to ten (10) grants at a time / be trained on each reporting platform
- Budget forecasting, revisions and reporting as required by funders
- Develop / revise templates, HR forms, and spreadsheets
- Grant Closeout preparation and reports
- Maintain electronic and paper filing system

• QuickBooks Online Accounting:

- General Ledger/chart of accounts, A/P & A/R, journal entries, reports as required
- Payroll / benefit administration and tracking for 15+/- employees / maintain files
- Produce NHDUC employment quarterly 940/941 state reporting / filings
- Monthly activity/financial status reports for staff, board of directors, and funders
- Monthly bank reconciliation for seven accounts
- Professional development to sustain QBO ProAdvisor certification

• Other Financial Responsibilities

- Process bank deposits, receipts, PTO, mileage, and reimbursement requests
- Process online / mailed donations, send electronic and paper acknowledgements
- Develop, track, and revise Annual Operations Budget
- Audit / Financial Review documentation preparation and submission
- Prepare End of Year W2s Wage & Tax Statements / Contractor Misc & NEC 1099s
- Annual Taxes Preparation / Interface with Accountant
- Serve as primary contact for Vendors / maintain vendor files
- Attend staff, board of directors, and other relevant partner meetings
- Retrieve and respond to mail, emails, and voicemails

**2009 - 2018 Assistant Financial Advisor, BayState Financial / Rindge, NH**

- Administer client accounts from application prep to financial transfers
- Fulfill service requests for beneficiary changes, withdrawals, and policy maintenance

**1995 - 2008 Administrative Assistant, Staff Development for Educators Peterborough, NH**

- Managed cash receipts for Training, Conferences, Book Fairs and Trade Shows
- Processed payroll, managed A/P, A/R, billing, bank deposits
- Monthly billing to tenants

- Reconciled 40 bank accounts
- Processed customer invoicing, paperwork, export and shipping documents
- Processed technical support requests for service parts
- Maintained service parts inventory.

**1978 – 1993 Business & Materials Specialist, Digital Equipment Co. Westminster, MA**

- Developed Product Planning System to schedule tasks required to introduce a new product from design to prototype
- Managed Material & Production Control start-up of new product business including transfer of traditional products; material scheduling/procurement; bill materials generation; cost reporting, forecast revenue projections; and generate manufacturing plans

## EDUCATION

1994 Associates - Business Administration, Mount Wachusett Community College

2020 – Current QuickBooks ProAdvisor

2021 Recovery Coach

2022 Life Coach

2025 Ramsey Financial Coach

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-15)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Revive Recovery, Inc. | | 1.4. Grantee Address<br>263 Main Street, Nashua, NH, 03060 | |
| 1.5 Grantee Phone #<br>888-317-8312 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2027 | 1.8. Grant Limitation<br>$100,000 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Jessica Carter 9/17/2026<br>E4BD83A5CEA34E9... | | 1.12. Name & Title of Grantee Signor 1<br>Jessica Carter Executive Director | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox 9/17/2026<br>ED9D05B04C63442... | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino Assistant Attorney General, On: 9/17/2026<br>748734844941480... | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Initial

Grantee Initials DC

Date 9/17/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Initial

Grantee Initials DC

Date 9/17/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials Initial DC

Date 9/17/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in Manchester, New Hampshire.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 3: Provide access to housing to support treatment, recovery, and stability. Qualifying Projects under this Priority may include capital purchases and/or renovations of facilities to provide access to housing to support treatment, recovery, and stability. Qualifying Projects do not include ongoing services.

1.6. The Grantee must furnish and equip an 18-bed Women's Recovery Residence located at 106 Schiller Street in Manchester, in accordance with Table A, as outlined in Exhibit C, Payment Terms.

1.7. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.8. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.9. The Grantee must participate in operational site reviews on a schedule provided by the Department. All deliverables, programs, and activities must be subject to review during this time. The Grantee must:

1.9.1. Ensure the Department has access sufficient for monitoring of Agreement compliance requirements; and

1.9.2. Ensure the Department is provided with access that includes but is not limited to:

1.9.2.1. Data.

1.9.2.2. Financial records.

1.9.2.3. Scheduled access to Grantee work sites, locations, work spaces and associated facilities.

1.9.2.4. Scheduled access to Grantee principals and staff.

1.10. Reporting

1.10.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.10.1.1. The name, mailing address, and physical address of the Grantee;

1.10.1.2. The time period covered by the report;

1.10.1.3. The date the report was prepared;

1.10.1.4. A detailed account of funding spent on approved uses;

1.10.1.5. The number of individuals served;

1.10.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.10.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.10.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

## 2. Additional Terms

### 2.1. Impacts Resulting from Court Orders or Legislative Changes

2.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 2.2. Credits and Copyright Ownership

2.2.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New

Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

2.2.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

2.2.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

2.2.3.1. Brochures.

2.2.3.2. Resource directories.

2.2.3.3. Protocols or guidelines.

2.2.3.4. Posters.

2.2.3.5. Reports.

2.2.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**3. Records**

3.1. The Grantee must keep records that include, but are not limited to:

3.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

3.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

3.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

3.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with Table A, below.

| **Table A*** | | | |
|---|---|---|---|
| **Resident Bedrooms** | | | |
| **Item** | **Quantity** | **Unit Cost** | **Total Cost** |
| Bed Frame (Commercial) | 18 | $250 | $4,500 |
| Mattress + Encasement | 18 | $450 | $8,100 |
| Nightstand | 18 | $150 | $2,700 |
| Dresser | 18 | $300 | $5,400 |
| Desk | 10 | $180 | $1,800 |
| Desk Chair | 10 | $140 | $1,400 |
| Medication Lockbox (Resident) | 18 | $140 | $2,520 |
| Medication Lockbox (Spare) | 3 | $140 | $420 |
| | | ***Subtotal*** | ***$26,840*** |
| **Bathrooms** | | | |
| **Item** | **Quantity** | **Unit Cost** | **Total Cost** |
| Feminine Hygiene Disposal Units | 6 | $160 | $960 |
| Hair Dryer Wall Stations | 3 | $325 | $975 |
| | | ***Subtotal*** | ***$1,935*** |
| **Kitchen and Dining** | | | |
| **Item** | **Quantity** | **Unit Cost** | **Total Cost** |
| Refrigerator | 2 | $1,800 | $3,600 |
| Range/Oven | 2 | $2,200 | $4,400 |

| | | | |
|---|---|---|---|
| Microwave | 2 | $300 | $600 |
| Cookware & Utensil Sets | 2 | $1,200 | $2,400 |
| Dining Tables | 2 | $900 | $1,800 |
| Dining Chairs | 24 | $175 | $4,200 |
| | | ***Subtotal*** | ***$17,000*** |
| **Living and Group Programming Spaces** | | | |
| **Item** | **Quantity** | **Unit Cost** | **Total Cost** |
| Sofa (Commercial) | 3 | $2,200 | $6,600 |
| Armchairs | 6 | $950 | $5,700 |
| Coffee Tables | 3 | $650 | $1,950 |
| TV + Wall Mount | 2 | $1,400 | $2,800 |
| Modular Conference Table (20-seat) | 1 | $6,500 | $6,500 |
| Conference Chairs (Armless) | 20 | $160 | $3,200 |
| Whiteboards (Wall + Mobile) | 2 | $900 | $1,800 |
| Locking Storage Cabinets | 3 | $600 | $1,800 |
| | | ***Subtotal*** | ***$30,350*** |
| **Administration and Medication Security** | | | |
| **Item** | **Quantity** | **Unit Cost** | **Total Cost** |
| Office Desks | 3 | $650 | $1,950 |
| Office Chairs (Ergonomic) | 3 | $550 | $1,650 |
| File Cabinets (Locking) | 3 | $750 | $2,250 |
| Central Medication Safe | 1 | $2,000 | $2,000 |
| | | ***Subtotal*** | ***$7,850*** |
| **Safety and Compliance** | | | |
| **Item** | **Quantity** | **Unit Cost** | **Total Cost** |
| AED | 1 | $1,600 | $1,600 |
| Naloxone Wall Boxes | 4 | $150 | $600 |
| | | ***Subtotal*** | ***$2,200*** |

| **Laundry** | | | |
|---|---|---|---|
| **Item** | **Quantity** | **Unit Cost** | **Total Cost** |
| Washer | 2 | $1,600 | $3,200 |
| Dryer | 2 | $1,500 | $3,000 |
| | | ***Subtotal*** | ***$6,200*** |
| **Outdoor and Wellness Space** | | | |
| **Item** | **Quantity** | **Unit Cost** | **Total Cost** |
| Outdoor Seating | 11 | $180 | $1,980 |
| Outdoor Tables | 2 | $420 | $840 |
| Outdoor Enclosed Bike Rack | 1 | $4,805 | $4,805 |
| | | ***Subtotal*** | ***$7,625*** |
| | | **TOTAL** | **$100,000** |
| * Quantities and amounts may be adjusted between existing line items upon written approval by the Department. | | | |

4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:

   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.

   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.

   4.3. Identifies and requests payment for allowable costs incurred in the previous month.

   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.

   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.

   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

   Financial Manager

Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

   8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

      8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

   8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

      8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

9. Property Standards

9.1. Insurance coverage.

9.1.1. The Grantee shall, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved in whole or in part with State funds under this Agreement as the Grantee provides to real property and equipment the Grantee owns outside of this Agreement.

9.2. Real property.

9.2.1. Subject to the obligations and conditions set forth in this section, title to real property acquired or improved in whole or in part with State funds under this Agreement (herein "real property") will vest upon acquisition in the Grantee.

9.2.2. Except as otherwise provided by State statutes or by the Department, the Grantee must use the real property for the purpose originally authorized by the State as long as needed for that purpose, during which time the Grantee must:

9.2.2.1. Not dispose of or encumber its title or other interests without prior State approval.

9.2.2.2. Submit an annual report to the State as required in Exhibit B, Scope of Services, Subsection 1.10. Reporting, to confirm the real property continues to be used for the originally authorized purpose. When real property is no longer needed for the originally authorized purpose, the Grantee must obtain disposition instructions from the State. The

instructions must provide for one of the following alternatives:

9.2.2.2.1. Retain title after compensating the State. The amount paid to the State will be computed by applying the State's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property; However, in those situations where the Grantee is disposing of real property acquired or improved with State funds and acquiring replacement real property prior to expiration of this Agreement and any amendment thereof, the net proceeds from the disposition may be used as an offset to the cost of the replacement property;

9.2.2.2.2. Sell the property and compensate the State. The amount due to the State will be calculated by applying the State's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the State appropriation funding this Agreement or any amendment thereof has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the Grantee is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return; or

9.2.2.2.3. Transfer title to a third party designated/approved by the State. The Grantee is entitled to be paid an amount calculated by applying the State's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

9.2.3. The covenants in Section 9.2. Property and its Subparagraphs shall survive for a period of eight (8) years from the date of termination of the Agreement.

9.3. Equipment.

9.3.1. Equipment means tangible personal property (including information technology systems) purchased in whole or in part with State funds and that has a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds $5,000.

9.3.2. Subject to the obligations and conditions set forth in this section, title to equipment acquired with State funds will vest upon acquisition in the Grantee subject to the following conditions. The Grantee must:

9.3.2.1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

9.3.2.2. Not encumber the property without approval of the State.

9.3.2.3. Use and dispose of the property in accordance with Paragraph 9.3.3. and Paragraph 9.3.5.

9.3.3. Use.

9.3.3.1. Equipment must be used by the Grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by State funds, and the Grantee must not encumber the property without prior approval of the State. When no longer needed for the original program or project, the equipment may be used in other activities funded by the State.

9.3.3.2. During the time that equipment is used on the project or program for which it was acquired, the Grantee must also make equipment available for use on other projects or programs currently or previously supported by the State, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the State that financed the equipment. Use for non-

State-funded programs or projects is also permissible with approval from the State.

9.3.3.3. When acquiring replacement equipment, the Grantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

9.3.4. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with State funding, until disposition takes place will, as a minimum, meet the following requirements:

9.3.4.1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost of the property, percentage of State participation in the project costs for the Agreement under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

9.3.4.2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

9.3.4.3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

9.3.4.4. Adequate maintenance procedures must be developed to keep the property in good condition.

9.3.4.5. If the Grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

9.3.5. Disposition. When original or replacement equipment acquired with State funds is no longer needed for the original project or program or for other activities currently or previously supported by the State, except as otherwise provided by State statutes or in this Agreement, the Grantee must request disposition instructions from the State. Disposition of the equipment will be made as follows:

9.3.5.1. Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the State.

9.3.5.2. Items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the Grantee or sold. The State is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the State's percentage of participation in the cost of the original purchase. If the equipment is sold, the State may permit the Grantee to deduct and retain from the State's share $500 or ten (10) percent of the proceeds, whichever is less, for its selling and handling expenses.

9.3.5.3. The Grantee may transfer title to the property to an eligible third party provided that, in such cases, the Grantee must be entitled to compensation for its attributable percentage of the current fair market value of the property.

9.3.5.4. In cases where the Grantee fails to take appropriate disposition actions, the State may direct the Grantee to take disposition actions.

10. Property Relationship and Liens

10.1. Real property, equipment, and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Grantee for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Grantee to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with State funds and that use and disposition conditions apply to the property.

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that REVIVE RECOVERY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 03, 2016. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **759990**
Certificate Number: **0007901083**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th day of April A.D. 2026.

David M. Scanlan
Secretary of State

**CERTIFICATE OF AUTHORITY**

I, Amy Cloutier, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Revive Recovery Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on August 12, 2026 at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That Jessica Carter (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Revive Recovery Inc to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 9/1/2026

amy cloutier
Signature of Elected Officer
Name: Amy Cloutier
Title: Chair

Rev. 03/24/20

ACORD

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 7/8/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
Insureon, Division of Specialty Program Group LLC / DBA SPG Insurance Solutions LLC in CA
203 N. LaSalle St., 20th Floor, Chicago, IL 60601

CONTACT NAME:
PHONE (A/C, No, Ext): (800) 301-6256 FAX (A/C, No): 312-690-4123
E-MAIL ADDRESS:

| INSURER(S) AFFORDING COVERAGE | | NAIC # |
|---|---|---|
| INSURER A : | Mount Vernon Fire Insurance Company | 26522 |
| INSURER B : | | |
| INSURER C : | | |
| INSURER D : | | |
| INSURER E : | | |
| INSURER F : | | |

**INSURED**
Revive Recovery Inc.
263 Main St, Nashua, NH, 03060

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. *LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | ✔ COMMERCIAL GENERAL LIABILITY<br>☐ CLAIMS-MADE ✔ OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>✔ POLICY ☐ PRO-JECT ☐ LOC<br>OTHER: | | | NPP2586523C | 6/12/2026 | 6/12/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ |
| | | | | | | | Abuse Coverage Occ/Agg | $ 100,000/200,000 |
| | AUTOMOBILE LIABILITY<br>☐ ANY AUTO<br>☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS<br>☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | ☐ UMBRELLA LIAB ☐ OCCUR<br>☐ EXCESS LIAB ☐ CLAIMS-MADE<br>☐ DED ☐ RETENTION $ | | | | | | EACH OCCURRENCE | $ |
| | | | | | | | AGGREGATE | $ |
| | | | | | | | | $ |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N ☐<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | | | | ☐ PER STATUTE ☐ OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

**CERTIFICATE HOLDER**

State of NH
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-3857

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**


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**The ACORD name and logo are registered marks of ACORD**

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REVIREC-02 MKATES

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 5/13/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

| PRODUCER | | |
|---|---|---|
| World Insurance Associates, LLC<br>64 Portsmouth Ave<br>Exeter, NH 03833 | CONTACT NAME: Your Service Team (OLNWA1) | |
| | PHONE (A/C, No, Ext): (603) 641-8111 3706 | FAX (A/C, No): (603) 641-0222 |
| | E-MAIL ADDRESS: yourserviceteam@worldinsurance.com | |
| | INSURER(S) AFFORDING COVERAGE | NAIC # |
| | INSURER A : LM Insurance Corporation | 33600 |
| INSURED<br>Revive Recovery, Inc.<br>263 Main Street<br>Nashua, NH 03060 | INSURER B : | |
| | INSURER C : | |
| | INSURER D : | |
| | INSURER E : | |
| | INSURER F : | |

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| | COMMERCIAL GENERAL LIABILITY | | | | | | EACH OCCURRENCE | $ |
| | CLAIMS-MADE / OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ |
| | | | | | | | MED EXP (Any one person) | $ |
| | | | | | | | PERSONAL & ADV INJURY | $ |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $ |
| | POLICY / PRO-JECT / LOC | | | | | | PRODUCTS - COMP/OP AGG | $ |
| | OTHER: | | | | | | | $ |
| | AUTOMOBILE LIABILITY | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ |
| | ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | UMBRELLA LIAB / OCCUR | | | | | | EACH OCCURRENCE | $ |
| | EXCESS LIAB / CLAIMS-MADE | | | | | | AGGREGATE | $ |
| | DED / RETENTION $ | | | | | | | $ |
| A | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | WC531S618443036 | 2/18/2026 | 2/16/2027 | X PER STATUTE / OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 1,000,000 |
| | | | | | | | | |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Workers Compensation: 3A State: NH.

**CERTIFICATE HOLDER**

State of NH
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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# NONPROFIT COVER SHEET

**A. Entity Name: Revive Recovery, Inc.**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Jessica Carter (603)305-5871. Jessica.carter@reviverecovery.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Jessica Carter Title: Executive Director
Signature:

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Amy Cloutier (Chair)** | Sacred Moon Yoga |
| **Lisa Castro(Co-Chair)** | New Hampshire Charitable Foundation |
| **Arianny Arias (Treasurer)** | Prime Lending |
| **April Piotrowski (Secretary)** | Black Mill Photography |
| **Christopher Caron (Member at Large)** | Nashua Police Department |
| **Elizabeth Carmela Circharo (Member at Large)** | Families in Transition |
| | |
| | |
| | |
| | |
| | |
| | |

**D. List Key Personnel (**Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Jessica Carter** | Executive Director | 118,000 | 0% |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ x ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[x ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 32482 | Revive Recovery, Inc. | 263 Main Street | Nashua | NH | 03060 | G | 11/15/2026 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ x ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $650,928.53 |
| *Donations* | $1999,766.63 | | |
| *Program Services Revenue* | $1,072,873.33 | *Other salaries & wages* | $915.64 |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $46,069.05 |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $149,515.87 |
| Total Revenue | $1,272,639.96 | *Printing, publications, postage, office supplies, and IT* | $25,970.07 |
| | | *All other expenses* | $502,114.36 |
| | | Total Expenses | $1,375,513.52 |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $147,785.86 |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $586,200.00 |
| *Other Property & Equipment (less any depreciation)* | $21,004.38 |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $754,990.24 |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $210,003.96 |
| *All other liabilities* | $ |
| Total Liabilities | $210,033.96 |

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re • vive
RECOVERY
COMMUNITY
ORGANIZATION

**Revive Recovery Center (RRC)**
**263 Main Street**
**Nashua, NH 03060**
**info@reviverecovery.o**

# WELCOME TO REVIVE RECOVERY

## Mission Statement:

Revive Recovery is a non-profit, peer recovery support center. Our mission is to open doors and open minds for the recoverees in our community by providing a wide range of services for their mental, physical and spiritual well-being.

## Vision Statement:

Our vision is one of acceptance and integrity; one that encompasses the community we serve to help illuminate their chosen path of recovery. We aspire to provide a safe environment and unbreakable support for individuals to begin or continue on their journey of recovery.

## Recovery Services:

- Peer Recovery Support Services
- Telephone Recovery Support Services
- Family Support Services
- Volunteer and Internship opportunities
- Recovery Friendly Workplace Designation from Governor Sununu
- We honor ALL PATHWAYS TO RECOVERY: AA, NA, 3 Principles, Smart Recovery, Recovery Dharma, just to name a few
- Activities/Classes: Yoga, Meditation, Ear Acupuncture, Reiki, Parenting Journey, Parents in Recovery, Family Support Groups, Bridge to WorkReady, Job Clubs, Financial Workshops, Self-Defense Classes, and Recovery Wellness Plan Workshops.
- Peer Recvoery Support Specialist Trainings: Naloxone administration trainings, CCAR Recovery Coach Academy, CCAR Ethical Considerations for Recovery Coaches, HIV/AIDS for Recovery Support Workers, SOS Suicide Prevention, Motivational Interviewing, Harm Reduction A Recovery Coaching Pathway, The Art and Science of Peer Assisted Recovery, Ethical Considerations in Peer Assisted Recovery and Developing Excellence in Recovery Coaching.
- Resource information on addiction treatment, dental/ health, food assistance programs, housing, shelter, recovery housing, recovery housing scholarships, transportation

For more information or to book an appointment with a peer recovery support worker or to add to our activities/services, please reach out to:

**Jessica Carter, CRSW-Executive Director,**
**at** Jessica.carter@reviverecovery.org **or 888-317-8312**
**263 Main St. Nashua, NH 03060**
**6 Railroad Ave. Derry, NH 03038**
**99 Blaine St. Manchester, NH 03102**

Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**

**Do not enter social security numbers on this form as it may be made public.**

**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

**A** For the 2024 calendar year, or tax year beginning , and ending

**B** Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: Revive Recovery Inc
Revive Recovery Inc

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 263 Main St | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: Nashua NH 03060

D Employer identification number: 81-4497484

E Telephone number: 603-305-5871

G Gross receipts $ 1,315,972

F Name and address of principal officer:
Jessica Carter
263 Main St
Nashua NH 03060

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: www.reviverecovery.org

H(c) Group exemption number

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: 2016

M State of legal domicile: NH

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities:
Provides recovery and support services for local victims of substance

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 5 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 5 |
| 5 | Total number of individuals employed in calendar year 2024 (Part V, line 2a) | 5 | 16 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 0 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0 |

| | | | Prior Year | Current Year |
|---|---|---|---|---|
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 803,346 | 1,315,972 |
| | 9 | Program service revenue (Part VIII, line 2g) | | 0 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 0 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 0 |
| | 12 | Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 803,346 | 1,315,972 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | | 0 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 477,003 | 500,295 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) 68,744 | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 387,445 | 527,772 |
| | 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 864,448 | 1,028,067 |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | -61,102 | 287,905 |
| | | | **Beginning of Current Year** | **End of Year** |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 432,581 | 939,095 |
| | 21 | Total liabilities (Part X, line 26) | 0 | 86,213 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 432,581 | 852,882 |

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer | Date

Jessica Carter Executive Director
Type or print name and title

**Paid Preparer Use Only**

| Preparer's name | Preparer's signature | Date | Check [ ] if self-employed | PTIN |
|---|---|---|---|---|
| Robert A Greenwood Jr, CPA | Robert A Greenwood Jr, CPA | 09/17/25 | | P00910283 |

Firm's name: Baroody & Greenwood, LLC. | Firm's EIN: 27-4861817

Firm's address: 1015 Elm St Ste 203
Manchester, NH 03101-1827 | Phone no. 603-622-1410

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

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**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:
Provides recovery and support services for local victims of substance

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses $ including grants of $ ) (Revenue $ )
Provides recovery and support services for local victims of substance

4b (Code: ) (Expenses $ including grants of $ ) (Revenue $ )
N/A

4c (Code: ) (Expenses $ including grants of $ ) (Revenue $ )
N/A

4d Other program services (Describe on Schedule O.)
(Expenses $ 793,562 including grants of $ ) (Revenue $ )

4e Total program service expenses 793,562

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## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | | X |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | X |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | | X |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | X |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | X |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI* | 11a | X | |
| b | Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | 11b | | X |
| c | Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | X | |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | | X |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | | X |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | | X |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV* | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV* | 16 | | X |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions | 17 | | X |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | | X |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | X |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | | X |

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**Part IV Checklist of Required Schedules** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 22 | Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | | X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a* | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II* | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions). | | | |
| a | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV* | 28a | | X |
| b | A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV* | 28b | | X |
| c | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV* | 28c | | X |
| 29 | Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M* | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | 34 | | X |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | | |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O. | 38 | | X |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 1a | 0 | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | | | |

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**Part V Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 16 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | X | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year? | 3a | | X |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O* | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | X |
| b | If "Yes," enter the name of the foreign country<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | |
| a | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year 7d | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | |
| 8 | **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | | |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | |
| 10 | **Section 501(c)(7) organizations.** Enter: | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b | | | |
| 11 | **Section 501(c)(12) organizations.** Enter: | | | |
| a | Gross income from members or shareholders 11a | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b | | | |
| 12a | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b | | | |
| 13 | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state?<br>**Note:** See the instructions for additional information the organization must report on Schedule O. | 13a | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b | | | |
| c | Enter the amount of reserves on hand 13c | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O* | 14b | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?<br>If "Yes," see instructions and file Form 4720, Schedule N. | 15 | | X |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income?<br>If "Yes," complete Form 4720, Schedule O. | 16 | | X |
| 17 | **Section 501(c)(21) organizations.** Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?<br>If "Yes," complete Form 6069. | 17 | | |

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**Part VI Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 1a | 5 | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | 1b | 5 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | 3 | | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | | X |
| 6 | Did the organization have members or stockholders? | 6 | | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | 7a | | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | |
| a | The governing body? | 8a | | X | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* | 9 | | | X |

## Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

| | | | Yes | No |
|---|---|---|---|---|
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | | X |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? *If "No," go to line 13* | 12a | | X |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* | 12c | | |
| 13 | Did the organization have a written whistleblower policy? | 13 | | X |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | | X |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| a | The organization's CEO, Executive Director, or top management official | 15a | | X |
| b | Other officers or key employees of the organization | 15b | | X |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | | |

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NH

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Amy Cloutier 133 Riddle Street Apt. 2B
Manchester NH 03102 603-264-8893

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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII ☐

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) Amy Cloutier<br>President | 0.00<br>0.00 | X | | X | | | | 0 | 0 | 0 |
| (2) Lisa Vasquez<br>Vice President | 0.00<br>0.00 | X | | | | | | 0 | 0 | 0 |
| (3) April Piotrowski<br>Secretary | 0.00<br>0.00 | X | | | | | | 0 | 0 | 0 |
| (4) Jessica Carter<br>Executive Director | 0.00<br>0.00 | X | | | | | | 0 | 0 | 0 |
| (5) Arianny Arias<br>Treasurer | 0.00<br>0.00 | X | | | | | | 0 | 0 | 0 |
| (6) Christopher Caron<br>Director | 0.00<br>0.00 | X | | | | | | 0 | 0 | 0 |
| (7) | | | | | | | | | | |
| (8) | | | | | | | | | | |
| (9) | | | | | | | | | | |
| (10) | | | | | | | | | | |
| (11) | | | | | | | | | | |

**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| **1b Subtotal** | | | | | | | | | | |
| **c Total from continuation sheets to Part VII, Section A** | | | | | | | | | | |
| **d Total (add lines 1b and 1c)** | | | | | | | | | | |

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

| | | Yes | No |
|---|---|---|---|
| 3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* | 3 | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* | 4 | | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* | 5 | | X |

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 1,315,972 | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | $ | | | | |
| | h **Total.** Add lines 1a–1f | | | 1,315,972 | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a | | | | | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f All other program service revenue | | | | | | |
| | g **Total.** Add lines 2a–2f | | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | | | | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | | | (i) Real | (ii) Personal | | | |
| | 6a Gross rents | 6a | | | | | |
| | b Less: rental expenses | 6b | | | | | |
| | c Rental inc. or (loss) | 6c | | | | | |
| | d Net rental income or (loss) | | | | | | |
| | | | (i) Securities | (ii) Other | | | |
| | 7a Gross amount from sales of assets other than inventory | 7a | | | | | |
| | b Less: cost or other basis and sales exps. | 7b | | | | | |
| | c Gain or (loss) | 7c | | | | | |
| | d Net gain or (loss) | | | | | | |
| | 8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | | |
| | b Less: direct expenses | 8b | | | | | |
| | c Net income or (loss) from fundraising events | | | | | | |
| | 9a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | |
| | b Less: direct expenses | 9b | | | | | |
| | c Net income or (loss) from gaming activities | | | | | | |
| | 10a Gross sales of inventory, less returns and allowances | 10a | | | | | |
| | b Less: cost of goods sold | 10b | | | | | |
| | c Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue | | | Business Code | | | | |
| | 11a | | | | | | |
| | b | | | | | | |
| | c | | | | | | |
| | d All other revenue | | | | | | |
| | e **Total.** Add lines 11a–11d | | | | | | |
| | 12 **Total revenue.** See instructions | | | 1,315,972 | 0 | 0 | 0 |



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## Part IX Statement of Functional Expenses

*Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*

Check if Schedule O contains a response or note to any line in this Part IX [X]

| *Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.* | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 462,367 | 462,367 | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | 37,928 | 37,928 | | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 55,470 | 50,110 | 5,360 | |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) | 105,736 | 30,223 | 75,513 | |
| 12 Advertising and promotion | 68,744 | | | 68,744 |
| 13 Office expenses | 151,012 | 134,216 | 16,796 | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 100,775 | 78,718 | 22,057 | |
| 17 Travel | 29,009 | | 29,009 | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | 17,026 | | 17,026 | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e All other expenses | | | | |
| 25 **Total functional expenses.** Add lines 1 through 24e | 1,028,067 | 793,562 | 165,761 | 68,744 |
| 26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here [ ] if following SOP 98-2 (ASC 958-720) | | | | |

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X ☐

| | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest-bearing | | 411,577 | 1 | 626,825 |
| | 2 | Savings and temporary cash investments | | | 2 | |
| | 3 | Pledges and grants receivable, net | | | 3 | |
| | 4 | Accounts receivable, net | | | 4 | 238,479 |
| | 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | | 6 | |
| | 7 | Notes and loans receivable, net | | | 7 | |
| | 8 | Inventories for sale or use | | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 21,004 | | | |
| | b | Less: accumulated depreciation | 10b 14,331 | 21,004 | 10c | 6,673 |
| | 11 | Investments—publicly traded securities | | | 11 | |
| | 12 | Investments—other securities. See Part IV, line 11 | | | 12 | |
| | 13 | Investments—program-related. See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | | | 15 | 67,118 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 33) | | 432,581 | 16 | 939,095 |
| Liabilities | 17 | Accounts payable and accrued expenses | | | 17 | 86,213 |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | | 19 | |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | | 21 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | | 25 | |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 0 | 26 | 86,213 |
| Net Assets or Fund Balances | | **Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.** | | | | |
| | 27 | Net assets without donor restrictions | | | 27 | |
| | 28 | Net assets with donor restrictions | | | 28 | |
| | | **Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.** | | | | |
| | 29 | Capital stock or trust principal, or current funds | | 464,383 | 29 | |
| | 30 | Paid-in or capital surplus, or land, building, or equipment fund | | | 30 | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | | -31,802 | 31 | 852,882 |
| | 32 | Total net assets or fund balances | | 432,581 | 32 | 852,882 |
| | 33 | Total liabilities and net assets/fund balances | | 432,581 | 33 | 939,095 |



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## Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 1,315,972 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,028,067 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 287,905 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 432,581 |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | 132,396 |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 852,882 |

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c | | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | 3a | | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | 3b | | |

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**SCHEDULE A**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

Name of the organization: Revive Recovery Inc
Revive Recovery Inc

Employer identification number: 81-4497484

## Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....

10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | (iv) Is the organization listed in your governing document? Yes | No | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|---|---|---|---|---|---|---|
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 11285F

Schedule A (Form 990) 2024

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**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 600,800 | 779,159 | 767,889 | 803,346 | 1,315,972 | 4,267,166 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | 600,800 | 779,159 | 767,889 | 803,346 | 1,315,972 | 4,267,166 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | 4,267,166 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 600,800 | 779,159 | 767,889 | 803,346 | 1,315,972 | 4,267,166 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 4,267,166 |

12 Gross receipts from related activities, etc. (see instructions) ..... 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) ..... 14 100.00 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 ..... 15 100.00 %

16a **33 1/3% support test — 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☒

b **33 1/3% support test — 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

17a **10%-facts-and-circumstances test — 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

b **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ☐

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**Part III Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support.** (Subtract line 7c from line 6.) | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | | | | | | |

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 | Public support percentage from 2023 Schedule A, Part III, line 15 | 16 | % |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 | Investment income percentage from **2023** Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.* | 1 | | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).* | 2 | | |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.* | 3a | | |
| b | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.* | 3b | | |
| c | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.* | 3c | | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.* | 4a | | |
| b | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.* | 4b | | |
| c | Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.* | 4c | | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).* | 5a | | |
| b | **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | 5b | | |
| c | **Substitutions only.** Was the substitution the result of an event beyond the organization's control? | 5c | | |
| 6 | Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.* | 6 | | |
| 7 | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).* | 7 | | |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).* | 8 | | |
| 9a | Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.* | 9a | | |
| b | Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.* | 9b | | |
| c | Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.* | 9c | | |
| 10a | Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.* | 10a | | |
| b | Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)* | 10b | | |

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**Part IV Supporting Organizations** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| a | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | 11a | | |
| b | A family member of a person described on line 11a above? | 11b | | |
| c | A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.* | 11c | | |

## Section B. Type I Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.* | 1 | | |
| 2 | Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.* | 2 | | |

## Section C. Type II Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).* | 1 | | |

## Section D. All Type III Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).* | 2 | | |
| 3 | By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.* | 3 | | |

## Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

| | | | Yes | No |
|---|---|---|---|---|
| 2 | Activities Test. *Answer lines 2a and 2b below.* | | | |
| a | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain* how these activities directly furthered their exempt purposes, *how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.* | 2a | | |
| b | Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.* | 2b | | |
| 3 | Parent of Supported Organizations. *Answer lines 3a and 3b below.* | | | |
| a | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.* | 3a | | |
| b | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.* | 3b | | |

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## Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| **Section A – Adjusted Net Income** | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3. | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4) | 8 | | |

| **Section B – Minimum Asset Amount** | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d **Total** (add lines 1a, 1b, and 1c) | 1d | | |
| e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*: | | | |
| 2 Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 Subtract line 2 from line 1d. | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035. | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 **Minimum Asset Amount** (add line 7 to line 6) | 8 | | |

| **Section C – Distributable Amount** | | | Current Year |
|---|---|---|---|
| 1 Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 Enter 0.85 of line 1. | 2 | | |
| 3 Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 Enter greater of line 2 or line 3. | 4 | | |
| 5 Income tax imposed in prior year | 5 | | |
| 6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | | |

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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## Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

| Section D – Distributions | | | Current Year |
|---|---|---|---|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 | |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 | |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 | |
| 4 | Amounts paid to acquire exempt-use assets | 4 | |
| 5 | Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*) | 5 | |
| 6 | Other distributions (*describe in Part VI*). See instructions. | 6 | |
| 7 | **Total annual distributions.** Add lines 1 through 6. | 7 | |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions. | 8 | |
| 9 | Distributable amount for 2024 from Section C, line 6 | 9 | |
| 10 | Line 8 amount divided by line 9 amount | 10 | |

| Section E – Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2024 | (iii) Distributable Amount for 2024 |
|---|---|---|---|
| 1 Distributable amount for 2024 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2024 (reasonable cause required–*explain in Part VI*). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2024 | | | |
| a From 2019 | | | |
| b From 2020 | | | |
| c From 2021 | | | |
| d From 2022 | | | |
| e From 2023 | | | |
| f **Total** of lines 3a through 3e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2024 distributable amount | | | |
| i Carryover from 2019 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2024 from Section D, line 7: $ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2024 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI*. See instructions. | | | |
| 6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI*. See instructions. | | | |
| 7 **Excess distributions carryover to 2025.** Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2020 | | | |
| b Excess from 2021 | | | |
| c Excess from 2022 | | | |
| d Excess from 2023 | | | |
| e Excess from 2024 | | | |



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**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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**SCHEDULE D (Form 990)**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

**Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
**Attach to Form 990.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

**Name of the organization**
Revive Recovery Inc
Revive Recovery Inc

**Employer identification number**
81-4497484

## Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate value of contributions to (during year) | | |
| 3 | Aggregate value of grants from (during year) | | |
| 4 | Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

## Part II Conservation Easements
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | | | Held at the End of the Tax Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | |
| b | Total acreage restricted by conservation easements | 2b | |
| c | Number of conservation easements on a certified historic structure included on line 2a | 2c | |
| d | Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conversation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

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## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ..... ☐ Yes ☐ No

## Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ..... ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

| | | Amount |
|---|---|---|
| c Beginning balance | 1c | |
| d Additions during the year | 1d | |
| e Distributions during the year | 1e | |
| f Ending balance | 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ..... ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

## Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ..... %
b Permanent endowment ..... %
c Term endowment ..... %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | | Yes | No |
|---|---|---|---|
| (i) Unrelated organizations? | 3a(i) | | |
| (ii) Related organizations? | 3a(ii) | | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

## Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | | | |
| e Other | 21,004 | | 14,331 | 6,673 |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))* | | | | 6,673 |



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**Part VII Investments – Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 12, col. (B))* | | |

**Part VIII Investments – Program Related**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of Investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 13, col. (B))* | | |

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| (1) Right of Use Asset | 67,118 |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 15, col. (B))* | 67,118 |

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 25, col. (B))* | |

**2.** Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

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## Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| a | Net unrealized gains (losses) on investments | 2a | | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines 2a through 2d | | | 2e | |
| 3 | Subtract line 2e from line 1 | | | 3 | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines 4a and 4b | | | 4c | |
| 5 | Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)* | | | 5 | |

## Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines 2a through 2d | | | 2e | |
| 3 | Subtract line 2e from line 1 | | | 3 | |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines 4a and 4b | | | 4c | |
| 5 | Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)* | | | 5 | |

## Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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**Part XIII Supplemental Information** *(continued)*



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**SCHEDULE O (Form 990)**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest Information.

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization: Revive Recovery Inc
Revive Recovery Inc

Employer identification number: 81-4497484

Form 990, Part III, Line 4d - All Other Accomplishments
Provides recovery and support services for local victims of substance abuse.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
No review was or will be conducted.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
No documents available to the public

Form 990, Part IX, Line 11g - Other Fees for Services

| Description | Tot/Prog Service | Mgt & General | Fundraising |
|---|---|---|---|
| Payroll Processing Fees | $ 0 | $ 3,649 | $ 0 |
| Phone & Internet | $ 0 | $ 19,042 | $ 0 |
| Taxes & Licenses | $ 0 | $ 827 | $ 0 |
| Training and Education | $ 0 | $ 5,500 | $ 0 |
| Meals and Refreshments | $ 0 | $ 11,286 | $ 0 |
| Auto Expense | $ 0 | $ 8,490 | $ 0 |
| Participant Services | $ 27,495 | $ 0 | $ 0 |
| Dues and Subscriptions | $ 0 | $ 895 | $ 0 |
| Billing Services | $ 0 | $ 13,427 | $ 0 |
| Contributions | $ 2,728 | $ 0 | $ 0 |
| Other Business Expenses | $ 0 | $ 7,552 | $ 0 |
| Depreciation Expense | $ 0 | $ 4,845 | $ 0 |
| Total | $ 30,223 | $ 75,513 | $ 0 |

**Jessica G. Carter, CRSW**

## Summary of Qualifications

- Motivational Speaker, Trainer
- Over 10 years' experience in health care/SUD field
- Proven ability to work collaboratively with diverse groups including individuals with mental illness and substance abuse disorder
- Extensive experience teaching health care related skills and mentoring to groups of students and adults
- Strong emergency response techniques
- Exceptionally quick critical thinking skills
- Creative-thinking, problem-solving and decision-making
- Demonstrated outstanding customer service using superior communication skills
- Outstanding leadership, teaching, curriculum development, and writing capabilities

## Certifications

- **Pre-approved by NH Board of licensing to provide CRSW Supervision (2020)**
- **Trainer: CCAR Recovery Coach Academy (July, 2017)**
- **Trainer: CCAR Ethical Considerations for Recovery Coaches (April, 2017)**
- **Trainer: Recovery Coaching a Harm Reduction Pathway**
- **Trainer: The Art & Science of Peer Assisted Recovery**
- **Trainer: Ethical Considerations in Peer Assisted Recovery**
- **CPR/First Aid Certified (8/2015-8/2017)-American Red Cross**
- **Management Of Aggressive Behavior: MOAB Certified (March 2017)**
- **Connect Suicide Prevention (June 2017)**
- **CCAR Recovery Coach Academy (June 2017)**
- **Ethical Consideration for Recovery Coaches (October, 2017)**
- **HIV/AIDS for Recovery Support Workers (September, 2017)**

## Education

**Rivier University - Nashua, NH (2015-2017)**
**Fairfield University-Fairfield, CT (2006-2008)**

## Experience

REVIVE RECOVERY RESOURCE CENTER, Nashua, NH 2017-Present
**Executive Director, Community Recovery Coach, Peer Recovery Support Project Manager**

- Documenting and monitoring the progress of recovery coaching services throughout the public health region
- Reporting to the Mayor of Nashua on the progress and difficulties faced in building peer recovery coaching services
- Serving to outreach recoverees through the Safe Syringe Service Alliance of the Nashua Area

- Directing staff and volunteers through supervision
- Oversees participant care and supports staff in recovery wellness planning and crisis management
- Create and implement recovery support protocols and procedures to increase quality of care and program efficiency
- Review Recovery Coach's wellness plans in the EMR system in order to focus care on recovery

HARBOR HOMES INC., Nashua, NH 2017-2018
**Mobile Crisis Response Team, Peer Support**

- Respond to individuals needs at home or in other environments
- Assist in stabilization of individuals needs while returning to pre-crisis level
- Identify appropriate resources and supports
- Advocate for individuals in crisis
- Oversee crisis apartments
- Promote self-care, illness management, and wellness through stages of recovery

NARCONON INTERNATIONAL, Canadian, OK 2011-2013
**Withdrawal Specialist**

- Assisted individuals withdrawing from substance use with activities of daily living
- Responsible for performing and documenting vital signs, ADLs and training routines with participants

TUFTS NEW ENGLAND MEDICAL CENTER, Boston, MA, 2008-2009
**Certified Nursing Assistant/Student Nurse/Emergency Room Technician**

- Took care of a diverse group of adults and children in the medical/surgical float pool of a busy metropolitan facility
- Experienced day, evening and night shifts on various floors of the hospital including the emergency room
- Prepared patients for activities of daily living by taking vital signs and charting information gathered both on paper and electronically
- Performed multifarious procedures in phlebotomy, blood glucose monitor, electrocardiography, laboratory testing operations, de-catheterization and assisting the RN with wound care

FAMILY CHIROPRACTIC AND WELLNESS CENTER, Nashua, NH 2002-2006
**Chiropractic Assistant**

- Held many positions in chiropractic practice including clerical work at the front desk, assisted with muscular exercises and physical therapy
- Performed a variety of general clerical duties; including telephone reception, word processing and generating a daily balancing report
- Updated patients financial record as well as assisted the Chiropractor with medical notation

## Awards and Honors

- Recipient of Nursing Honor Society Scholarship (April 2017)
- Recipient of the Joseph Wozniak Scholarship (March 2017)
- HRSA Grant& Scholarship Recipient (September 2015-2017)
- Recipient of Jacob's Family Trust Scholarship (2017)

- New Hampshire Charitable Foundation Scholarship (2015-2017)
- The Nashua Telegraph-40 Under 40 Award (2019)

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-16)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Riverbend Community Mental Health, Inc | | 1.4. Grantee Address<br>PO Box 2032, Concord, NH, 03302 | |
| 1.5 Grantee Phone #<br>603-226-7505 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$445,257 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>DocuSigned by:<br>Lisa K. Madden<br>63968E16890F4CC...<br>9/21/2026 | | 1.12. Name & Title of Grantee Signor 1<br><br>Lisa K. Madden President & CEO | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox<br>ED9D05B04C63442...<br>9/21/2026 | | 1.14. Name & Title of State Agency Signor(s)<br><br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br><br>By: DocuSigned by: Robyn Guarino 748734844941468... Assistant Attorney General, On: 9/22/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").



Grantee Initials DS LM

Date 9/21/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Grantee Initials DS LM

Date 9/21/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials DS LM

Date 9/21/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in Franklin, Hillsborough and New London, New Hampshire.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 2: Expand access to appropriate treatment for opioid use disorder, including residential care and access to methadone in underserved areas of the state.

1.6. The Grantee must expand the Choices program, which provides evidence-based therapeutic services to adults experiencing OUD or SUD/MH, to the communities described in Section 1.2. The Grantee must ensure the Choices program:

1.6.1. Uses a harm reduction approach to treatment; and

1.6.2. Offers the following variety of levels of care:

1.6.2.1. Single service care, such as medication or therapy-only;

1.6.2.2. Comprehensive Intensive Outpatient Programming (IOP), inclusive of medically assisted treatment, individual therapy, routine lab work and group therapy; and

1.6.2.3. Step-down programming, inclusive of a variety of group therapies that support relapse prevention and long-term recovery for individuals who have graduated from the IOP program.

1.7. The Grantee must ensure expanded access to the Choices program includes:

1.7.1. Telehealth services;

1.7.2. Walk-ins; and

1.7.3. Additional operating hours outside 8:00AM – 5:00PM to provide services to individuals who hold jobs, care for children, or have other responsibilities during typical workday hours.

1.8. The Grantee must maintain referral partnerships with the Doorways and Recovery Community Organizations, in general, and with the following providers per area, including, but not limited to:

1.8.1. Franklin

1.8.1.1. New Season Treatment Center.

1.8.1.2. Concord Hospital Recovery Clinic.

1.8.1.3. Healthfirst.

1.8.2. Hillsborough

1.8.2.1. Concord Hospital Family Health Center - Hillsborough.

1.8.3. New London

1.8.3.1. New London Hospital.

1.8.3.2. New London Behavioral Health.

1.9. The Grantee must provide sufficient qualified personnel on an ongoing basis, at a full-time equivalent allocation, as approved by the Department, to conduct the expansion activities as described above, which must include, at a minimum:

1.9.1. Master's level clinician to provide comprehensive clinical services including substance use assessments, individual counseling, relapse prevention, and recovery support;

1.9.2. Clinical supervisor to provide clinical supervision to the Master's level clinician; and

1.9.3. Certified Recovery Support Worker (CRSW/Peer) to support individuals with treatment engagement, dealing with day-to day issues or triggers, establishing long-term connections to the recovery community, and providing navigation support to appropriate services.

1.10. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.11. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.12. Reporting

1.12.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.12.1.1. The name, mailing address, and physical address of the Grantee;

1.12.1.2. The time period covered by the report;

1.12.1.3. The date the report was prepared;

1.12.1.4. A detailed account of funding spent on approved uses;

1.12.1.5. The number of individuals served;

1.12.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.12.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.12.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.13. Additional Requirements

1.13.1. Background Checks

1.13.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.13.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.13.2. Confidential Data

1.13.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.13.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.13.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.13.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.13.2.4.1. How PII is gathered and stored;

1.13.2.4.2. Who will have access to PII;

1.13.2.4.3. How PII will be used in the system;

1.13.2.4.4. How individual consent will be achieved and revoked; and

1.13.2.4.5. Privacy practices.

1.13.2.5. The Department may conduct follow-up PIAs in the event of:

1.13.2.5.1. Significant process changes; and/or

1.13.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996.

2.2. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

### 3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human

Services."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.1.4. Medical records on each patient/recipient of services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit,

examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred, net third party revenue received, in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee must seek payment for services in the following order:
   4.1. First, if applicable, the Grantee shall charge the client's private insurance.
   4.2. Second, if applicable, the Grantee shall charge Medicare.
   4.3. Third, the Grantee shall charge Medicaid enrolled individuals, as follows:
      4.3.1. Medicaid Care Management: If enrolled with a Managed Care Organization (MCO), the Grantee shall be paid in accordance with its contract with the MCO.
      4.3.2. Medicaid Fee for Service: The Grantee shall bill Medicaid for services on the Fee for Service (FFS) schedule.
   4.4. Fourth, the Grantee shall charge the client in accordance with the Grantee's Sliding Fee Scale Program.
   4.5. Lastly, if any portion of the amount specified in the Grantee's Sliding Fee Scale remains unpaid, charge the Department for the unpaid balance.
5. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   5.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   5.3. Identifies and requests payment for allowable costs incurred in the previous month.
   5.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited

to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable, and remittance advice upon request.

5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.

5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

6. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

7. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

8. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

9. Audits

9.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

9.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

9.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

9.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

9.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part

200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

9.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

9.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

9.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

9.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget

| New Hampshire Department of Health and Human Services | | | | |
|---|---|---|---|---|
| **Contractor Name:** | *Riverbend Community Mental Health, Inc* | | | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | | | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | | | |
| **Indirect Cost Rate (if applicable)** | 15.00% | | | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Contractor Share/ Match** | **Program Cost - Funded by DHHS - SFY 28** | **Program Cost - Contractor Share/ Match** |
| 1. Salary & Wages | $70,459 | $33,455 | $72,573 | $70,000 |
| 2. Fringe Benefits | $44,332 | $15,000 | $48,765 | $45,000 |
| 3. Consultants | $0 | $0 | $0 | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 | $0 | $0 |
| 5.(a) Supplies - Educational | $500 | $0 | $500 | $0 |
| 5.(b) Supplies - Lab | $0 | $0 | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 | $0 | $0 |
| 5.(e) Supplies - Office | $1,900 | $0 | $0 | $0 |
| 6. Travel | $1,028 | $0 | $685 | $0 |
| 7. Software | $1,000 | $0 | $1,000 | $0 |
| 8. (a) Other - Marketing/Communications | $3,000 | $0 | $2,000 | $0 |
| 8. (b) Other - Education and Training | $2,000 | $0 | $2,000 | $0 |
| 8. (c) Other - Other (specify below) | $0 | $0 | $0 | $0 |
| *Other Zoom License x2* | $410 | $0 | $410 | $0 |
| *Other (client assistance to overcome financial barriers)* | $4,800 | $6,000 | $4,800 | #REF! |
| *Other - Revenue Offset* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| *Other (please specify)* | $0 | $0 | $0 | $0 |
| 9. Subrecipient Contracts | $60,980 | $15,000 | $64,038 | $11,910 |
| Total Direct Costs | $190,409 | $69,455 | $196,771 | $132,910 |
| Total Indirect Costs | $28,561 | $10,418 | $29,516 | $19,937 |
| ***Subtotals*** | $218,970 | $79,873 | $226,287 | $152,847 |
| | | **TOTAL** | **$445,257** | |

Contractor Initials: DS LM

Date: 9/21/2026

Docusign Envelope ID: 12D22736-FD71-827C-8083-7BA7300864F5



# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Docusign Envelope ID: 12D22736-FD71-827C-8083-7BA7300864F5

# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that RIVERBEND COMMUNITY MENTAL HEALTH, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 25, 1966. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **62509**
Certificate Number: **0007669238**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 14th day of January A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 12D22736-FD71-827C-8083-7BA7300864F5

# CERTIFICATE OF VOTE

I, Andrea D. Beaudoin, hereby certify that:

1. I am a duly elected Assistant Board Secretary of Riverbend Community Mental Health, Inc.

2. The following is a true copy of a vote taken at a meeting of the Board of Directors of the Corporation, duly called and held on January 22, 2026, at which a quorum of the Directors/shareholders were present and voting.

   **VOTE**: That the President & CEO and/or Treasurer hereby is authorized on behalf of this Corporation to enter into contract(s) with the State, Federal Government, Managed Care Organizations or any additional contract necessary for the continued operations of the Corporation and to execute any and all documents, agreements and other instruments, and any amendment, revisions, or modifications thereto, as (s)he may deem necessary, desirable or appropriate.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Vote. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed below currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

4. Lisa K. Madden is duly elected President & CEO of the Corporation.

Dated: August 27, 2026

Andrea D Beaudoin
Signature of Elected Officer
Name: Andrea D. Beaudoin
Title: Assistant Board Secretary

Client#: 1364844 RIVERCOM12

# ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 9/30/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
USI Insurance Services LLC
3 Executive Park Drive, Suite 300
Bedford, NH 03110
855 874-0123

CONTACT NAME: Linda Jaeger, CIC
PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No):
E-MAIL ADDRESS: linda.jaeger@usi.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Philadelphia Indemnity Insurance Co. | 18058 |
| INSURER B : Granite State Healthcare & Human Svc WC | NONAIC |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

INSURED
Riverbend Community Mental Health Inc.
29 School Street
Concord, NH 03301

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSR | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY | | | PHPK2607465010 | 10/01/2026 | 10/01/2027 | EACH OCCURRENCE | $1,000,000 |
| | CLAIMS-MADE X OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $1,000,000 |
| | X BI/PD Ded:$10K | | | | | | MED EXP (Any one person) | $5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $1,000,000 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $3,000,000 |
| | POLICY PRO-JECT X LOC | | | | | | PRODUCTS - COMP/OP AGG | $3,000,000 |
| | OTHER: | | | | | | | $ |
| A | AUTOMOBILE LIABILITY | | | PHPK2607466010 | 10/01/2026 | 10/01/2027 | COMBINED SINGLE LIMIT (Ea accident) | $1,000,000 |
| | X ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| A | X UMBRELLA LIAB X OCCUR | | | PHUB883213010 | 10/01/2026 | 10/01/2027 | EACH OCCURRENCE | $8,000,000 |
| | EXCESS LIAB CLAIMS-MADE | | | | | | AGGREGATE | $8,000,000 |
| | DED X RETENTION $ $10K | | | | | | | $ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY | | | R02233HCHS202601 | 01/01/2026 | 01/01/2027 | X PER STATUTE / OTH-ER | |
| | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | 3AStates: NH | | | E.L. EACH ACCIDENT | $1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $1,000,000 |
| A | Professional Liability | | | PHPK2607465010 | 10/01/2026 | 10/01/2027 | $1,000,000 Ea. Incident<br>$3,000,000 Aggregate | |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
RE: SLRP Contracts

CERTIFICATE HOLDER

NH DHHS
129 Pleasant Street
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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# NONPROFIT COVER SHEET

**A. Entity Name: Riverbend Community Mental Health, Inc.**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Andrea Beaudoin 603.226.7505 x3228 abeaudoin@riverbendcmhc.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Lisa K. Madden Title: President & CEO
Signature: Lisa K. Madden

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| Frank Boucher (Chair) | |
| Mark Broth (Vice Chair) | |
| Kara Coffey, Secretary | |
| Andrea Beaudoin (Assistant Secretary) | |
| Lisa Madden (President/CEO, Ex Officio) | |
| Crystal Welch (Treasurer) | |
| James Doremus (Immediate Past Chair) | |
| John Chisholm | City of Concord Fire Department |
| Lynn Currier | NASW NH & VT |
| Martin FitzPatrick | |
| Sarah Glaude | |
| Timothy Herbert | Concord School District |
| Benjamin Hodges | |
| Elizabeth Hodgkins | NAMI NH |
| Christina Laporcaro, MD | Concord Hospital |
| Robin Nafshi | |
| Bradley Osgood | City of Concord Police Department |
| Charles Rushimisha | |
| Julie Stone | |
| Johane Telgener | |
| Robert Steigmeyer, Ex Officio | |
| | |

**D. List Key Personnel** (Resumes must be available upon request to the person(s) listed in section B or may be attached):

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| Lisa K. Madden | President & CEO | $259,823.20 | $0 |
| Christopher Mumford | COO | $158,854.54 | $0 |

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| | | | |
|---|---|---|---|
| Crystal A. Welch | CFO | $167,198.72 | $0 |
| Dr. Paul Brown | CMO | $326,103.44 | $0 |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1433 | Riverbend Community Mental Health, Inc. | 10 West Street | Concord | NH | 03301 | G | 5/15/2026 |

Docusign Envelope ID: 0D3F42F5-1E1B-4412-8CE6-BCBF6D52953D

# FINANCIAL DISCLOSURES

**G. Check one the following:**

[X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

## 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

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## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

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# Riverbend Community Mental Health, Inc.

We are a private, nonprofit providing specialized behavioral health services in central New Hampshire. Evidence-based models of treatment guide all our work, and we strongly believe in the power of resilience and recovery. We provide educational programming to increase behavioral health literacy, and we strongly support efforts to reduce stigma.

## Mission Statement

- **We care for the behavioral health of our community.**

## Vision

- We provide responsive, accessible, and effective mental health services.
- We seek to sustain mental health and promote wellness.
- We work as partners with clients and families.
- We view recovery and resiliency as an on-going process in which choice, education, advocacy, and hope are key elements.
- We are fiscally prudent and work to ensure that necessary resources are available to support our work, now and in the future.

## Values

- We value diversity and see it as essential to our success.
- We value staff and their outstanding commitment and compassion for those we serve.
- We value quality and strive to continuously improve our services by incorporating feedback from clients, families and community stakeholders.
- We value community partnerships as a way to increase connections and resources that help clients and families achieve their goals.

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# Riverbend Community Mental Health, Inc.

## FINANCIAL STATEMENTS

June 30, 2025

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Riverbend Community Mental Health, Inc.
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KBS
Kittell Branagan & Sargent
*Certified Public Accountants*
Vermont License #167

# INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Riverbend Community Mental Health, Inc.
Concord, New Hampshire

## Report on the Audit of the Financial Statements

### Opinion

We have audited the accompanying financial statements of Riverbend Community Mental Health, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025 and 2024, and the related statements of operations and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Riverbend Community Mental Health, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Riverbend Community Mental Health, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Riverbend Community Mental Health, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Riverbend Community Mental Health, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Riverbend Community Mental Health, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of functional revenues, schedule of functional expenses, analysis of BBH revenues, receipts and receivables, analysis of client service fees and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of functional revenues, schedule of functional expenses, analysis of BBH revenues, receipts and receivables, analysis of client service fees and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

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**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2025, on our consideration of Riverbend Community Mental Health, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Riverbend Community Mental Health, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Riverbend Community Mental Health, Inc.'s internal control over financial reporting and compliance.

Kittell, Branagan + Sargent

St. Albans, Vermont
December 2, 2025

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Riverbend Community Mental Health, Inc.
STATEMENTS OF FINANCIAL POSITION
June 30,

## ASSETS

| | 2025 | 2024 |
|---|---|---|
| CURRENT ASSETS | | |
| Cash and cash equivalents | $ 6,215,510 | $ 3,301,296 |
| Client service fees receivable, net | 1,224,862 | 2,175,528 |
| Other receivables | 1,218,916 | 2,518,730 |
| Investments | 12,657,042 | 11,586,356 |
| Prepaid expenses | 282,397 | 360,931 |
| Tenant security deposits | 45,629 | 31,981 |
| TOTAL CURRENT ASSETS | 21,644,356 | 19,974,822 |
| PROPERTY & EQUIPMENT, NET | 14,495,767 | 15,531,364 |
| RIGHT OF USE ASSET | 139,188 | 184,794 |
| TOTAL ASSETS | $ 36,279,311 | $ 35,690,980 |

## LIABILITIES AND NET ASSETS

| | | |
|---|---|---|
| CURRENT LIABILITIES | | |
| Accounts payable | $ 57,321 | $ 107,900 |
| Accrued expenses | 524,953 | 1,679,462 |
| Tenant security deposits | 42,083 | 31,157 |
| Accrued compensated absences | 880,949 | 914,897 |
| Deferred revenue | 3,000 | - |
| Current portion of long-term debt | 270,000 | 260,000 |
| Current portion of operating lease liabilities | 50,524 | 50,628 |
| TOTAL CURRENT LIABILITIES | 1,828,830 | 3,044,044 |
| LONG-TERM LIABILITIES | | |
| Long-term debt, less current portion | 4,065,000 | 4,335,000 |
| Unamortized debt issuance costs | (119,784) | (134,647) |
| Long-term debt, net of unamortized debt issuance costs | 3,945,216 | 4,200,353 |
| Operating lease liabilities | 88,664 | 134,166 |
| Interest rate swap liability | 40,121 | 101,184 |
| TOTAL LONG-TERM LIABILITIES | 4,074,001 | 4,435,703 |
| NET ASSETS | | |
| Net Assets without donor restrictions | 26,612,382 | 24,776,409 |
| Net Assets with donor restrictions | 3,764,098 | 3,434,824 |
| TOTAL NET ASSETS | 30,376,480 | 28,211,233 |
| TOTAL LIABILITIES AND NET ASSETS | $ 36,279,311 | $ 35,690,980 |

See Accompanying Notes to Financial Statements.

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Riverbend Community Mental Health, Inc.
STATEMENTS OF OPERATIONS
For the Years Ended June 30,

| | 2025 | | | |
|---|---|---|---|---|
| | Net Assets without Donor Restrictions | Net Assets with Donor Restrictions | All Funds | 2024 |
| PUBLIC SUPPORT AND REVENUES | | | | |
| Public support - | | | | |
| Federal | $ 1,880,150 | $ - | $ 1,880,150 | $ 1,654,803 |
| State of New Hampshire -- BBH | 2,966,007 | - | 2,966,007 | 2,314,107 |
| In-kind donations | 15,470 | - | 15,470 | 13,113 |
| Contributions | 179,867 | 152,590 | 332,457 | 172,790 |
| Other | 460,706 | - | 460,706 | 1,701,617 |
| Total Public Support | 5,502,200 | 152,590 | 5,654,790 | 5,856,430 |
| Revenues - | | | | |
| Client service fees, net of provision for bad debts | 26,640,290 | - | 26,640,290 | 24,912,218 |
| Other | 2,887,438 | - | 2,887,438 | 3,028,765 |
| Net assets released from restrictions | 177,370 | (177,370) | - | - |
| Total Revenues | 29,705,098 | (177,370) | 29,527,728 | 27,940,983 |
| TOTAL PUBLIC SUPPORT AND REVENUES | 35,207,298 | (24,780) | 35,182,518 | 33,797,413 |
| PROGRAM AND ADMINISTRATIVE EXPENSES | | | | |
| Children and adolescents | 7,102,774 | - | 7,102,774 | 6,660,896 |
| Emergency services | 1,493,334 | - | 1,493,334 | 1,587,456 |
| Behavioral Crisis Treatment Ctr | - | - | - | 1,151 |
| ACT Team | 1,816,757 | - | 1,816,757 | 1,911,268 |
| Outpatient - Concord | 3,789,072 | - | 3,789,072 | 6,460,939 |
| Outpatient - Franklin | 3,270,880 | - | 3,270,880 | 3,308,206 |
| Multi-Service Team - Community Support Program | 8,536,703 | - | 8,536,703 | 9,207,744 |
| Mobile Crisis Team | 1,870,828 | - | 1,870,828 | 2,368,356 |
| Community Residence - Twitchell | 1,810,796 | - | 1,810,796 | 1,158,752 |
| Supportive Living - Community | 1,398,604 | - | 1,398,604 | 1,653,513 |
| Bridge Housing | 714,762 | - | 714,762 | 644,726 |
| Hub and Spoke, Waypoint | 860,899 | - | 860,899 | 1,000,520 |
| Work Force Recruitment | 153,821 | - | 153,821 | - |
| Other Non-BBH | 674,073 | - | 674,073 | 824,355 |
| Administrative | 1,033,560 | - | 1,033,560 | 218,011 |
| TOTAL PROGRAM & ADMINISTRATIVE EXPENSES | 34,526,863 | - | 34,526,863 | 37,005,893 |
| EXCESS (DEFICIENCY) OF PUBLIC SUPPORT AND REVENUE OVER (UNDER) EXPENSES FROM OPERATIONS | 680,435 | (24,780) | 655,655 | (3,208,480) |
| OTHER INCOME (LOSS) | | | | |
| Gain (loss) on sale of assets | 254,827 | - | 254,827 | (156,668) |
| Investment Income | 771,938 | 354,054 | 1,125,992 | 1,211,433 |
| Interest Income | 67,710 | - | 67,710 | 43,124 |
| Change in fair value of interest rate swap | 61,063 | - | 61,063 | 27,840 |
| TOTAL OTHER INCOME | 1,155,538 | 354,054 | 1,509,592 | 1,125,729 |
| TOTAL INCREASE (DECREASE) IN NET ASSETS | 1,835,973 | 329,274 | 2,165,247 | (2,082,751) |
| NET ASSETS, BEGINNING OF YEAR | 24,776,409 | 3,434,824 | 28,211,233 | 30,293,984 |
| NET ASSETS, END OF YEAR | $ 26,612,382 | $ 3,764,098 | $ 30,376,480 | $ 28,211,233 |

See Accompanying Notes to Financial Statements.

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Riverbend Community Mental Health, Inc.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30,

| | 2025 | 2024 |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Changes in net assets | $ 2,165,247 | $ (2,082,751) |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation and amortization | 1,259,189 | 1,224,089 |
| Unrealized gain on investments | (608,256) | (691,759) |
| Gain (loss) on sale of assets | (254,827) | 156,668 |
| Change in fair value of interest rate swap | (61,063) | (27,840) |
| Change in allowance for credit losses | 564,007 | (1,705,207) |
| Changes in: | | |
| Client service fee receivables | 386,659 | 1,248,977 |
| Other receivables | 1,299,814 | (1,540,660) |
| Prepaid expenses | 78,534 | 28,783 |
| Tenant security deposits | (2,722) | (1,720) |
| Accounts payable and accrued expenses | (1,239,036) | 50,997 |
| Deferred revenue | 3,000 | - |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | 3,590,546 | (3,340,423) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of fixed assets | (814,200) | (4,207,065) |
| Proceeds from sale of assets | 860,298 | - |
| Investment activity, net | (462,430) | 8,298,168 |
| NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES | (416,332) | 4,091,103 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Principal payments on long-term debt | (260,000) | (1,040,000) |
| NET INCREASE (DECREASE) IN CASH | 2,914,214 | (289,320) |
| CASH AT BEGINNING OF YEAR | 3,301,296 | 3,590,616 |
| CASH AT END OF YEAR | $ 6,215,510 | $ 3,301,296 |
| SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION | | |
| Cash payments for interest | $ 123,861 | $ 148,459 |

See Accompanying Notes to Financial Statements.

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## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Organization

Riverbend Community Mental Health, Inc. (Riverbend) is a nonprofit corporation, organized under New Hampshire law to provide services in the areas of mental health, and related non-mental health programs. The organization qualifies for the charitable contribution deduction under Section 170 (b)(1)(a) and has been classified as an organization that is not a private foundation under Section 509(a)(2). It operates in the Merrimack and Hillsborough counties of New Hampshire.

### Income Taxes

Riverbend is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, it is exempt from income taxes on its exempt function income.

Consideration has been given to uncertain tax positions. The federal income tax returns for the years ended after June 30, 2022, remain open for potential examination by major tax jurisdictions, generally for three years after they were filed.

### Related Organizations

Riverbend is an affiliate of Capital Region Health Care (CRHC). CRHC is a comprehensive healthcare service system consisting of one hospital, one visiting nurse association, real estate holding companies and a variety of physician service companies. The affiliation exists for the purpose of integrating and improving the delivery of healthcare services to the residents of the central New Hampshire area.

### Basis of Presentation

The financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of Riverbend and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of Riverbend. Riverbend’s board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

### Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property
Property is recorded at cost or, if donated, at fair market value at the date of donation. Depreciation is provided using both straight-line and accelerated methods, over the estimated useful lives of the assets.

Depreciation
The cost of property, equipment and leasehold improvements is depreciated over the estimated useful life of the assets using the straight-line method. Estimated useful lives range from 3 to 40 years.

Grants
Riverbend receives a number of grants from and has entered into various contracts with the State of New Hampshire and the federal government related to the delivery of mental health services.

Vacation Pay and Fringe Benefits
Vacation pay is accrued and charged to the programs when earned by the employee. Fringe benefits are allocated to the appropriate program expense based on the percentage of actual time spent on the programs.

In-Kind Donations
Various public and private entities have donated facilities for Riverbend's operational use. The estimated fair value of such donated services is recorded as offsetting revenues and expenses in the accompanying statement of revenue support and expenses of general funds.

Revenue
Grant revenue received by Riverbend is deferred until the related services are provided.

Accounts Receivable
Accounts receivables are recorded based on the amount billed for services provided, net of respective allowances.

Reclassifications
Certain reclassifications have been made to last year's financial statements to conform to the presentations used in the current year.

Client Service Revenue
Riverbend recognizes client service revenue in accordance with ASC Topic 606. Client Service Revenue is reported at the amount that reflects the consideration the corporation expects to receive in exchange for the services provided. These amounts are due from patients or third-party payers and include variable consideration for retroactive adjustments, if any, under reimbursement programs. Performance obligations are determined based on the nature of the services provided. Client service revenue is recognized as performance obligations are satisfied. Riverbend recognized revenue for mental health services in accordance with ASC 606, Revenue for contracts with Customers. Riverbend has determined that these services included under the daily or monthly fee have the same timing and pattern of transfer and are a series of distinct services that are considered one performance obligation which is satisfied over time.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Riverbend receives revenues for services under various third-party payer programs which include Medicaid and other third-party payers. The transaction price is based on standard charges for services provided to residents, reduced by applicable contractual adjustments, discounts, and implicit pricing concessions. The estimates of contractual adjustments and discounts are based on contractual agreements, discount policy, and historical collection experience. The corporation estimates the transaction price based on the terms of the contract with the payer, correspondence with the payer and historical trends.

Client service revenue (net of contractual allowances and provision for bad debts) recognized during the year ended June 30, 2025 totaled $26,640,290, of which $25,675,386 was revenue from third-party payors and $964,904 was revenue from self-pay clients.

Riverbend has agreements with third-party payors that provide payments to Riverbend at established rates. These payments include:

New Hampshire Medicaid
Riverbend is reimbursed for services rendered to Medicaid clients on the basis of fixed Fee for Service rates.

New Hampshire Healthy Families
This is a managed care organization that reimburses Riverbend Medicaid funds for services rendered on a fee for service and capitated structure.

Beacon Wellsense
This is a managed care organization that reimburses Riverbend Medicaid funds for services rendered on a fee for service and capitated structure.

Amerihealth
This is a managed care organization that reimburses Riverbend Medicaid funds for services rendered on a fee for service and capitated structure.

State of New Hampshire
Riverbend is reimbursed for certain expenses through support from the State of New Hampshire general funds accounts. Assertive Continuous Treatment Teams (ACT) for both adults and children, Mobile Crisis Teams, Refugee Interpreter Services are such accounts.

Concord Hospital
Riverbend is reimbursed for certain projects through support from the Concord Hospital for behavioral health services rendered in the emergency room inpatient psychiatric unit and for general administrative services. All are reimbursed on a contractual basis.

Approximately 82% and 81% of net client service revenue is from participation in the state-sponsored Medicaid programs for the year ended June 30, 2025 and 2024, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is possible that recorded estimates could change materially in the near term.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interest Rate Swap Agreements

Riverbend uses an interest-rate swap to mitigate interest-rate risk on our bonds payable (Note 7). The related liability or asset is reported at fair value in the statements of financial position, and unrealized gains or losses are included in the statement's operations.

Advertising

Advertising costs are expensed as incurred. Total costs were $60,079 and $29,972 at June 30, 2025 and 2024, respectively.

New Accounting Standards - Adoption of FASB ASU 2016-13 and Related Standards

On July 1, 2023, Riverbend adopted FASB ASU 2016-03, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, as amended, which modifies the measurement of expected credit losses on certain financial instruments. Riverbend adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on Riverbend's financial statements but did change how the allowance for doubtful accounts and credit losses is determined.

Accounts Receivable and Allowance for Credit Losses

In evaluating the collectability of accounts receivable, Riverbend uses relevant available information, from internal and external sources, relating to past events, current conditions, reasonable and supportable forecasts, and analyzes trends for each major payer source of revenue for the purpose of estimating the appropriate amounts of the allowance for doubtful accounts. Data in each major payer source is regularly reviewed to evaluate the adequacy of the allowance for doubtful accounts. Specifically, for receivables relating to services provided to clients having third-party coverage, an allowance for doubtful accounts and a corresponding provision for bad debts are established for amounts outstanding for an extended period of time and for third-party payers experiencing financial difficulties; for receivables relating to self-pay clients, a provision for bad debts is made in the period services are rendered based on experience indicating the inability or unwillingness of clients to pay amounts for which they are financially responsible.

Riverbend has tracked historical loss information for its accounts receivable and compiled historical credit loss percentages for different aging categories (current, 1-30 days past due, 31-60 days past due, 61-90 days past due, and more than 90 days past due). Riverbend believes the historical loss information it has compiled is a reasonable base on which to determine expected credit losses for accounts receivable held at June 30, 2025 because the compositions of the accounts receivable at those dates are consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its services provided to clients have not changed significantly over time). Additionally, Riverbend has determined that the current and reasonable and supportable forecasted economic conditions are consistent with the economic conditions included in the historical information. As a result, the historical loss rates have not been adjusted for differences in current conditions or forecasted changes. Accordingly, the allowance for doubtful accounts was $1,916,199 and $2,480,206 as of June 30, 2025 and 2024, respectively. The allowance for doubtful accounts represents 61% and 53% of total client service accounts receivable as of June 30, 2025 and 2024, respectively.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Changes in the allowance for credit losses for receivables for the year ended June 30, 2025 as follows:

| | |
|---|---|
| Allowance for credit losses, beginning of year | $ 2,480,206 |
| Provisions for credit losses | (300,000) |
| Charge-offs | (360,326) |
| Recoveries | 96,319 |
| Allowance for credit losses, end of year | $ 1,916,199 |

NOTE 2 CASH

At June 30, 2025 and 2024, the carrying amount of cash deposits was $6,261,139 and $3,333,277 and the bank balance was $7,234,985 and $3,661,640. Of the bank balance, $586,846 and $586,173 was covered by federal deposit insurance, $6,648,139 and $2,726,082 was covered under a written sweep agreement between the bank and Riverbend and $-0- and $349,385 was offset by debt.

NOTE 3 ACCOUNTS RECEIVABLE

| | 2025 | 2024 |
|---|---|---|
| CLIENT SERVICE RECEIVABLES | | |
| Due from clients | $ 1,200,849 | $ 1,757,887 |
| Receivable from insurance companies | 326,282 | 567,452 |
| Medicaid receivable | 1,470,255 | 2,066,740 |
| Medicare receivable | 129,691 | 279,032 |
| Housing fees | 13,984 | (15,377) |
| | 3,141,061 | 4,655,734 |
| Allowance for doubtful accounts | (1,916,199) | (2,480,206) |
| | $ 1,224,862 | $ 2,175,528 |
| OTHER RECEIVABLES | | |
| BBH | $ 206,395 | $ 526,087 |
| Federal Grants | 362,670 | 543,012 |
| Merrimack County Drug Court | - | 186,077 |
| Concord Hospital | 235,723 | 235,723 |
| MCO Directed Payments | 163,349 | 52,107 |
| SONH Rent | 108,936 | 102,878 |
| HHS Mitigating Fund Grant | - | 799,616 |
| Other | 141,843 | 73,230 |
| | $ 1,218,916 | $ 2,518,730 |

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## NOTE 4 INVESTMENTS

Riverbend has invested funds in various pooled funds with The Colony Group. The approximate breakdown of these investments are as follows at June 30,:

| 2025 | Cost | Unrealized Gain (Loss) | Market Value |
|---|---|---|---|
| Cash & Money Market | $ 2,039,854 | $ - | $ 2,039,854 |
| Exchange Traded Funds | 2,956,903 | 887,741 | 3,844,644 |
| Equities | 110,131 | 32,711 | 142,842 |
| Mutual Funds | 5,971,832 | 657,870 | 6,629,702 |
| | $ 11,078,720 | $ 1,578,322 | $ 12,657,042 |

| 2024 | Cost | Unrealized Gain (Loss) | Market Value |
|---|---|---|---|
| Cash & Money Market | $ 1,320,917 | $ - | $ 1,320,917 |
| CDs & BAs | 750,000 | (918) | 749,082 |
| Exchange Traded Funds | 3,035,378 | 786,935 | 3,822,313 |
| Equities | 100,123 | 12,905 | 113,028 |
| Mutual Funds | 5,394,428 | 186,588 | 5,581,016 |
| | $ 10,600,846 | $ 985,510 | $ 11,586,356 |

Investment income (losses) consisted of the following at June 30,:

| | 2025 | 2024 |
|---|---|---|
| Interest and dividends | $ 342,889 | $ 495,213 |
| Realized gain (loss) | 233,345 | 80,741 |
| Unrealized gain | 608,256 | 691,759 |
| Fee expenses | (58,498) | (56,280) |
| TOTAL | $ 1,125,992 | $ 1,211,433 |

## NOTE 5 FAIR VALUE MEASUREMENTS

Professional accounting standards established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

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## NOTE 5 FAIR VALUE MEASUREMENTS (continued)

The three levels of the fair value hierarchy are described below:

Basis of Fair Value Measurement

Level 1- Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2- Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.

Level 3- Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

All investments are categorized as Level 1 and recorded at fair value, as of June 30, 2025. As required by professional accounting standards, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

## NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment, at cost:

| | 2025 | 2024 |
|---|---|---|
| Land | $ 1,677,884 | $ 1,671,384 |
| Buildings | 20,639,618 | 22,028,977 |
| Leasehold Improvements | 723,306 | 723,306 |
| Furniture and Fixtures | 2,922,241 | 2,821,070 |
| Equipment | 3,899,871 | 3,824,054 |
| Software licenses | 242,937 | 242,937 |
| CIP | 57,939 | 110,108 |
| | 30,163,796 | 31,421,836 |
| Accumulated Depreciation | (15,668,029) | (15,890,472) |
| NET BOOK VALUE | $ 14,495,767 | $ 15,531,364 |

## NOTE 7 LONG-TERM DEBT

Long-term debt consisted of the following as of June 30,:

| | 2025 | 2024 |
|---|---|---|
| Bond payable, TD Banknorth dated February 2003, interest at a fixed rate of 3.06% with annual debt service payments of varying amounts ranging from $55,000 in July 2004 to $375,000 in July 2034. Matures July 2034. The bond is subject to various financial covenant calculations. | $ 1,605,000 | $ 1,805,000 |

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NOTE 7 LONG-TERM DEBT (continued)

| | 2025 | 2024 |
|---|---|---|
| Bond payable, NHHEFA dated September 2017, interest at a fixed rate of 1.11% through a swap agreement expiring 9/1/2028 annual debt service payments of varying amounts ranging from $55,000 in July 2017 to $475,000 in July 2038. Matures July 2038. The bond is subject to various financial covenant calculations. | 2,730,000 | 2,790,000 |
| | 4,335,000 | 4,595,000 |
| Less: Current Portion | (270,000) | (260,000) |
| Long-term Debt | 4,065,000 | 4,335,000 |
| Less: Unamortized debt issuance costs | (119,784) | (134,647) |
| | $ 3,945,216 | $ 4,200,353 |

The aggregate principal payments of the long-term debt for the next five years and thereafter are as follows:

| Year Ending June 30, | Amount |
|---|---|
| 2026 | $ 270,000 |
| 2027 | 285,000 |
| 2028 | 295,000 |
| 2029 | 310,000 |
| 2030 | 325,000 |
| Thereafter | 2,850,000 |
| | $ 4,335,000 |

Riverbend has an irrevocable direct pay letter of credit which is associated with the 2008 bond. The letter of credit is for the favor of the Trustee of the bond for the benefit of the bond holders under the bond indenture dated September 1, 2017. The letter is for $3,395,000 and expires September 1, 2028.

Riverbend is subject to certain financial covenants related to their bond financing arrangement. These covenants were met for the year ended June 30, 2025.

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## NOTE 8 LINE OF CREDIT

As of June 30, 2025, Riverbend had available a line of credit with an upper limit of $1,500,000. At that date no borrowings were outstanding against the line of credit. These funds are available with an interest rate equal to 1.5% above the Wall Street Journal Prime Rate with a minimum interest rate of 4%. This line of credit is secured by all accounts receivable of the company and is due on demand. The line of credit matured May 31, 2025, and is pending renewal.

## NOTE 9 EMPLOYEE BENEFIT PLAN

Riverbend makes contributions to a 403(b) plan on behalf of its employees. This program covers substantially all full-time employees. During the years ended June 30, 2025 and 2024, such contributions were $436,603 and $444,455, respectively.

## NOTE 10 OPERATING LEASES

Riverbend has operating leases for office equipment. The leases have a remaining lease term ranging from 1-5 years.

The following summarizes the line items in the balance sheets which include amounts for operating leases as of June 30,:

| | 2025 | 2024 |
|---|---|---|
| **Operating Lease** | | |
| Operating lease right-of-use-assets, net | $ 139,188 | $ 184,794 |
| Other current liabilities | $ 50,524 | $ 50,628 |
| Other long-term liabilities | 88,664 | 134,166 |
| | $ 139,188 | $ 184,794 |

The following summarizes the weighted average remaining lease term and discount rate as of June 30,:

| | 2025 | 2024 |
|---|---|---|
| **Weighted Average Remaining Lease Term** | | |
| Operating Lease | 3 Years | 4 Years |
| **Weighted Average Discount Rate** | | |
| Operating Lease | 3.00% | 3.00% |

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## NOTE 10 OPERATING LEASES (continued)

The maturities of lease liabilities as of June 30, 2025 were as follows:

| Years Ending June 30,: | |
|---|---|
| 2026 | $ 50,524 |
| 2027 | 50,524 |
| 2028 | 42,990 |
| 2029 | 1,288 |
| 2030 | 116 |
| Total Lease Payments | 145,442 |
| Less Amount Representing Interest | (6,254) |
| Present Value of Minimum Lease Payments | $ 139,188 |

The following summarizes the line items in the income statements which include the components of lease expense for the year ended June 30,:

| | 2025 | 2024 |
|---|---|---|
| Operating lease expense included in SG&A | $ 50,524 | $ 49,991 |

The following summarizes cash flow information related to leases for the year ended June 30,:

| | 2025 | 2024 |
|---|---|---|
| Cash paid for amounts included in the measurement of lease liabilities: | | |
| Operating cash flows from operating leases | $ 50,524 | $ 49,991 |

## NOTE 11 LIQUIDITY

The following reflects Riverbend's financial assets available within one year of June 30, 2025 for general expenditures are as follows:

| | |
|---|---|
| Cash and Cash Equivalents | $ 6,215,510 |
| Accounts Receivable (net) | 2,443,778 |
| Investments | 12,657,042 |
| Financial assets, at year end | 21,316,330 |
| Less those unavailable for general expenditures within one year due to: | |
| Restricted by donor with time or purpose restrictions | (3,764,098) |
| Financial assets available within one year for general expenditures | $ 17,552,232 |

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NOTE 11 LIQUIDITY (continued)

Restricted deposits and reserves are restricted for specific purposes and therefore are not available for general expenditures.

Investments in real estate and partnerships are not included as they are not considered to be available within one year.

As part of the Riverbend's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

NOTE 12 NET ASSETS WITH DONOR RESTRICTIONS

Net Assets with donor restrictions are restricted and summarized as follows as of June 30,:

| | 2025 | | |
|---|---|---|---|
| | Purpose Restricted | Perpetual in Nature | Total |
| Babcock Fund | $ 144,835 | $ - | $ 144,835 |
| Capital Campaign Fund | - | 3,397,600 | 3,397,600 |
| Development Fund | 221,663 | - | 221,663 |
| | $ 366,498 | $ 3,397,600 | $ 3,764,098 |

| | 2024 | | |
|---|---|---|---|
| | Purpose Restricted | Perpetual in Nature | Total |
| Babcock Fund | $ 144,835 | $ - | $ 144,835 |
| Capital Campaign Fund | - | 3,043,546 | 3,043,546 |
| Development Fund | 246,443 | - | 246,443 |
| | $ 391,278 | $ 3,043,546 | $ 3,434,824 |

On December 28, 1978, the Jo Babcock Memorial Fund was established by Henry Frances Babcock of Belmont, MA, in memory of their daughter. Designated for the treatment of outpatients, in particular those who are unable to pay for services, the Babcock Fund, may also be used to purchase equipment for research or treatment.

The initial gift consisted of 250 shares of Merck stock, in street form. The stocks were subsequently sold. In 1979, the Babcock Family sent additional funds in the form of bonds, etc.

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NOTE 12 NET ASSETS WITH DONOR RESTRICTIONS (continued)

Capital Campaign Fund – *(Charles Schwab)*
In the spring of 2003, Riverbend Community Mental Health completed a campaign seeking to raise capital support from community leaders, families, friends, corporations, and foundations. The campaign was intended to identify urgent capital projects that could expand and improve services to a relatively underserved population of clients.

The overall campaign is also intended to provide new and improved facilities for the Riverbend community, and enhance the services provided to the patients at Riverbend Community Mental Health, Inc..

The Development Fund – *(Charles Schwab)*
The Development Fund consists of agreements with various corporations and foundations that specifically designate their contributions to be utilized for supporting program service expenses; funds are restricted in order for Riverbend to ensure that almost all of each individual contribution received can go toward supporting programs and initiatives that benefit the community.

Below is the breakdown of the restricted activity above for the year ending June 30,:

| | 2025 | 2024 |
|---|---|---|
| Investment Income | $ 85,453 | $ 76,261 |
| Realized gain (loss) on Investments | (17,983) | 19,849 |
| Unrealized gain (loss) on Investments | 310,280 | 226,511 |
| Investment Fees | (23,696) | (21,203) |
| Total Annuity Activity | 354,054 | 301,418 |
| New Grants | 152,590 | 106,576 |
| Net assets released from restrictions | (177,370) | (74,518) |
| Beginning Assets with Donor Restrictions | 3,434,824 | 3,101,348 |
| Ending Assets with Donor Restrictions | $ 3,764,098 | $ 3,434,824 |

NOTE 13 SUBSEQUENT EVENTS

In accordance with professional accounting standards, Riverbend has evaluated subsequent events through December 2, 2025, which is the date the financial statements were available to be issued. Events requiring recognition as of June 30, 2025, have been incorporated into the financial statements herein.

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# SUPPLEMENTARY INFORMATION

Docusign Envelope ID: 0D3F42F5-1E1B-4412-8CE6-BCBF6D52953D

Riverbend Community Mental Health Inc.
SCHEDULE OF FUNCTIONAL REVENUES
For the Year Ended June 30, 2025, with
Comparative Totals for 2024

| | 2025 Total | Total Admin. | Total Programs | Children & Adolescents | Emergency Services/ Assessment | Choices, RCA, Inpatient, Autism, Drug Court (Non-Eligibles) | ACT Team | Multi-Service Team | Mobile Crisis Team | Comm. Res. Twitchell | Comm. Supp. Living | Bridge Housing | Hub and Spoke, Waypoint | Work Force Recruitment | Other (Non-BBH) | 2024 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PROGRAM SERVICE FEES | | | | | | | | | | | | | | | | |
| Net Client Fees | $ 964,904 | $ (4,522) | $ 969,426 | $ 90,433 | $ 12,548 | $ 120,306 | $ 84,062 | $ 572,240 | $ 10,241 | $ 33,545 | $ 13,886 | $ (318) | $ 10,973 | $ - | $ 21,510 | $ 1,340,797 |
| HMO's | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 291,319 |
| Blue Cross/Blue Shield | 932,599 | - | 932,599 | 314,463 | 33,885 | 180,275 | 27,296 | 345,118 | 21,526 | - | 44 | - | 9,992 | - | - | 1,092,315 |
| Medicaid | 21,883,226 | 69,723 | 21,813,503 | 5,574,364 | 124,798 | 771,064 | 835,211 | 11,505,108 | 283,381 | 1,970,438 | 420,129 | 12,366 | 77,988 | - | 238,656 | 19,403,966 |
| Medicare | 520,625 | - | 520,625 | 6,795 | (8,508) | 89,304 | 9,352 | 420,684 | (5,202) | 2,004 | 1,027 | 224 | 4,297 | - | 648 | 751,625 |
| Other Insurance | 759,398 | - | 759,398 | 183,161 | 21,431 | 157,856 | 11,228 | 357,848 | 20,984 | (565) | 11 | (76) | 7,741 | - | (221) | 761,282 |
| Other Program Fees | 1,579,538 | 590,531 | 989,007 | 45,952 | 3,261 | 2,339 | 1,870 | 11,877 | 7,040 | 216,539 | 256,527 | 441,994 | 865 | - | 743 | 1,270,914 |
| PROGRAM SALES | | | | | | | | | | | | | | | | |
| Service | 2,887,438 | 132,269 | 2,755,169 | 26,400 | 932,545 | 1,773,074 | - | 23,150 | - | - | - | - | - | - | - | 3,028,765 |
| PUBLIC SUPPORT | | | | | | | | | | | | | | | | |
| United Way | 3,374 | - | 3,374 | - | 171 | 354 | 250 | 1,596 | 369 | 250 | 176 | 34 | 74 | - | 100 | 22,232 |
| Local/County Gov't. | 1,028 | - | 1,028 | 1,028 | - | - | - | - | - | - | - | - | - | - | - | 736,325 |
| Donations/Contributions | 332,457 | 149,289 | 183,168 | 61,935 | 4,981 | 11,446 | 7,291 | 46,936 | 11,505 | 21,526 | 6,488 | 998 | 2,164 | - | 7,898 | 172,790 |
| Other Public Support | 284,263 | 8,740 | 275,523 | 124,774 | 10,849 | - | - | 87,200 | - | 42,500 | - | - | - | - | 10,200 | 885,185 |
| FEDERAL FUNDING | | | | | | | | | | | | | | | | |
| Other Federal Grants | 1,816,490 | - | 1,816,490 | 10,849 | - | - | - | - | - | 675,546 | - | - | 704,412 | 354,158 | 71,525 | 1,654,803 |
| PATH | 63,660 | - | 63,660 | - | 63,660 | - | - | - | - | - | - | - | - | - | - | |
| IN-KIND DONATIONS | 15,470 | 15,470 | - | - | - | - | - | - | - | - | - | - | - | - | - | 13,113 |
| OTHER REVENUES | 172,041 | 32,825 | 139,216 | 69,965 | 1,319 | 6,812 | 4,746 | 30,292 | 2,790 | 14,741 | 3,401 | 649 | 2,612 | - | 1,889 | 57,875 |
| BBH | 2,966,007 | 39,235 | 2,926,772 | 362,314 | - | 594,832 | 377,500 | - | 1,231,577 | - | - | 184,155 | - | - | 176,394 | 2,314,107 |
| TOTAL PROGRAM REVENUES | $ 35,182,518 | $ 1,033,560 | $ 34,148,958 | $ 6,872,433 | $ 1,200,940 | $ 3,707,662 | $ 1,358,806 | $ 13,402,049 | $ 1,584,211 | $ 2,976,524 | $ 701,689 | $ 640,026 | $ 821,118 | $ 354,158 | $ 529,342 | $ 33,797,413 |

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Riverbend Community Mental Health Inc.
SCHEDULE OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2025, with
Comparative Totals for 2024

| | 2025 Totals | Total Admin. | Total Programs | Children & Adolescents | Emergency Services/ Assessment | Choices, RCA, Inpatient, Autism, Drug Court (Non-Eligibles) | ACT Team | Mult-Service Team | Mobile Crisis Team | Comm. Res. Twitchell | Comm. Supp. Living | Bridge Housing | Hub and Spoke, Waypoint | Work Force Recruitment | Other (Non-BBH) | 2024 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PERSONNEL COSTS | | | | | | | | | | | | | | | | |
| Salary &Wages | $ 21,334,044 | $ 4,196,429 | $ 17,137,615 | $ 3,535,245 | $ 900,514 | $ 2,272,589 | $ 1,006,549 | $ 6,243,312 | $ 854,560 | $ 864,283 | $ 626,111 | $ 128,895 | $ 351,928 | $ 26,156 | $ 327,473 | $ 22,921,044 |
| Employee Benefits | 5,037,519 | 864,029 | 4,173,490 | 1,032,560 | 134,892 | 336,354 | 245,890 | 1,703,961 | 202,113 | 180,717 | 104,957 | 69,561 | 94,918 | 134 | 67,433 | 5,201,166 |
| Payroll Taxes | 1,528,913 | 305,105 | 1,223,808 | 253,599 | 62,634 | 146,463 | 72,475 | 452,811 | 63,697 | 63,924 | 47,024 | 8,269 | 25,287 | 2,033 | 25,592 | 1,633,483 |
| PROFESSIONAL FEES | | | | | | | | | | | | | | | | |
| Substitute Staff | 19,200 | - | 19,200 | - | - | 15,000 | - | - | - | - | - | - | 4,200 | - | - | 54,238 |
| Accounting | 65,851 | - | 65,851 | 15,146 | 2,532 | 5,595 | 3,698 | 23,511 | 5,456 | 4,116 | 2,719 | 501 | 1,106 | - | 1,471 | 58,394 |
| Legal Fees | 56,561 | - | 56,561 | 12,937 | 2,150 | 4,509 | 3,068 | 19,705 | 4,444 | 3,820 | 2,174 | 671 | 1,028 | - | 2,055 | 53,390 |
| Other Prof. Fees/Consul. | 1,198,056 | 198,534 | 999,522 | 211,550 | 38,926 | 86,272 | 46,143 | 359,217 | 74,015 | 69,720 | 53,887 | 6,718 | 23,343 | - | 29,731 | 859,205 |
| STAFF DEV. & TRAINING | | | | | | | | | | | | | | | | |
| Journals & Pub. | 5,436 | 1,995 | 3,441 | 1,638 | - | 1,386 | - | - | - | 338 | - | - | - | - | 79 | 3,618 |
| Conferences and Conv. | 127,455 | 51,248 | 76,207 | 34,776 | 433 | 6,265 | 2,503 | 4,924 | 215 | 917 | 50 | - | 898 | 23,712 | 1,514 | 60,914 |
| OCCUPANCY COSTS | | | | | | | | | | | | | | | | |
| Rent | 542,467 | 16,275 | 526,192 | 35,783 | 2,034 | 8,115 | 4,320 | 19,601 | 4,330 | 3,641 | 2,068 | 444,199 | 933 | - | 1,168 | 502,347 |
| Heating Costs | 91,747 | 11,072 | 80,675 | 9,214 | 1,448 | 8,124 | 1,242 | 16,934 | 6,058 | 11,983 | 21,544 | 125 | 1,554 | - | 2,449 | 100,588 |
| Other Utilities | 214,184 | 28,027 | 186,157 | 24,603 | 3,338 | 21,886 | 6,097 | 43,806 | 13,818 | 29,135 | 32,625 | 870 | 3,889 | - | 6,090 | 236,618 |
| Maintenance and Repairs | 85,452 | 11,256 | 74,196 | 10,422 | 2,596 | 9,526 | 2,048 | 15,340 | 6,089 | 10,077 | 14,542 | 274 | 1,294 | - | 1,988 | 102,494 |
| Taxes | 30,911 | 5,608 | 25,303 | 361 | 60 | 124 | 88 | 561 | 130 | 110 | 23,659 | 12 | 163 | - | 35 | 61,405 |
| Other Occupancy Costs | 9,492 | 94 | 9,398 | 2,683 | 64 | 133 | 104 | 599 | 138 | 1,567 | 4,010 | 13 | 36 | - | 51 | 8,549 |
| CONSUMABLE SUPPLIES | | | | | | | | | | | | | | | | |
| Office | 205,892 | 6,749 | 199,143 | 53,078 | 6,581 | 17,077 | 9,459 | 64,871 | 13,732 | 19,163 | 7,416 | 1,285 | 2,707 | - | 3,774 | 212,633 |
| Building/Household | 68,211 | 9,347 | 58,864 | 7,559 | 348 | 5,515 | 1,468 | 10,536 | 1,929 | 20,071 | 9,435 | 451 | 477 | - | 1,075 | 86,354 |
| Educational/Training | 4,885 | - | 4,885 | 4,885 | - | - | - | - | - | - | - | - | - | - | - | 5,598 |
| Food | 61,681 | 18 | 61,663 | 15,003 | 646 | 3,011 | 2,543 | 6,561 | 2,011 | 27,285 | 3,501 | 139 | 393 | - | 570 | 66,741 |
| Medical | 98,172 | 68 | 98,104 | 603 | 16,862 | 47,852 | 6 | 2,763 | 703 | 2,437 | 534 | - | 26,267 | - | 77 | 55,562 |
| ADVERTISING | 60,079 | 60,005 | 74 | - | - | - | - | - | 74 | - | - | - | - | - | - | 29,972 |
| PRINTING | 16,849 | 13,122 | 3,727 | 751 | 165 | 170 | - | 2,413 | 130 | 49 | - | - | 49 | - | - | 11,957 |
| TELEPHONE/ COMMUNICATIONS | 405,243 | - | 405,243 | 83,049 | 42,056 | 38,083 | 14,797 | 108,145 | 28,261 | 38,666 | 30,905 | 1,887 | 8,158 | - | 11,236 | 412,494 |
| POSTAGE/SHIPPING | 16,350 | 2,489 | 13,861 | 2,226 | 419 | 923 | 528 | 7,200 | 807 | 709 | 579 | 70 | 179 | - | 221 | 18,464 |
| TRANSPORTATION | | | | | | | | | | | | | | | | |
| Staff | 264,762 | 10,604 | 254,158 | 62,393 | 35 | 3,602 | 28,269 | 140,315 | 1,114 | 1,402 | 7,505 | 1,090 | 341 | 661 | 7,431 | 322,040 |
| Clients | 25,508 | 9,592 | 15,916 | 3,964 | - | 55 | 592 | 9 | 3,819 | 4,051 | 3,426 | - | - | - | - | 13,616 |
| INSURANCE | | | | | | | | | | | | | | | | |
| Malpractice and Bonding | 228,706 | (53,151) | 281,857 | 64,168 | 13,494 | 23,777 | 15,667 | 99,605 | 23,117 | 17,443 | 11,543 | 2,120 | 4,690 | - | 6,233 | 265,219 |
| Vehicles | 24,327 | (3,516) | 27,843 | 5,370 | 525 | 1,164 | 767 | 4,876 | 3,205 | 5,483 | 5,813 | 104 | 230 | - | 306 | 29,895 |
| Comp. Property & Liab. | 47,527 | (2,024) | 49,551 | 11,428 | 1,910 | 4,215 | 2,790 | 17,740 | 4,116 | 2,981 | 2,049 | 378 | 834 | - | 1,110 | 41,918 |
| INTEREST EXPENSE | 123,861 | - | 123,861 | 31,295 | 5,271 | 10,913 | 2,931 | 48,382 | 10,827 | 5,348 | 4,061 | 791 | 1,383 | - | 2,659 | 148,459 |
| IN-KIND EXPENSE | 15,470 | 15,470 | - | - | - | - | - | - | - | - | - | - | - | - | - | 13,113 |
| DEPRECIATION AND AMORTIZATION | 1,259,189 | 508,346 | 750,843 | 163,139 | 21,714 | 135,832 | 27 | 175,616 | 37,185 | 53,475 | 136,095 | 4 | 861 | - | 26,895 | 1,224,089 |
| MEMBERSHIP DUES | 62,253 | 3,291 | 58,962 | 11,744 | 2,386 | 7,860 | 3,085 | 21,185 | 4,089 | 3,155 | 1,864 | 362 | 781 | - | 2,451 | 64,103 |
| OTHER EXPENDITURES | 1,190,610 | 39,080 | 1,151,530 | 175,835 | 25,612 | 144,042 | 41,066 | 289,604 | 60,199 | 42,124 | 28,096 | 5,090 | 214,846 | 101,125 | 23,891 | 2,126,213 |
| TOTAL EXPENSES | 34,526,863 | 6,309,162 | 28,217,701 | 5,877,007 | 1,289,645 | 3,366,432 | 1,518,220 | 9,904,103 | 1,430,381 | 1,488,190 | 1,188,192 | 673,879 | 772,773 | 153,821 | 555,058 | 37,005,893 |
| ADMIN ALLOCATION | - | (5,275,602) | 5,275,602 | 1,225,767 | 203,689 | 422,640 | 298,537 | 1,903,480 | 440,447 | 322,606 | 210,412 | 40,883 | 88,126 | - | 119,015 | - |
| TOTAL PROGRAM EXPENSES | 34,526,863 | 1,033,560 | 33,493,303 | 7,102,774 | 1,493,334 | 3,789,072 | 1,816,757 | 11,807,583 | 1,870,828 | 1,810,796 | 1,398,604 | 714,762 | 860,899 | 153,821 | 674,073 | 37,005,893 |
| SURPLUS/(DEFICIT) | $ 655,655 | $ - | $ 655,655 | $ (230,341) | $ (292,394) | $ (81,410) | $ (457,951) | $ 1,594,466 | $ (286,617) | $ 1,165,728 | $ (696,915) | $ (74,736) | $ (39,781) | $ 200,337 | $ (144,731) | $ (3,208,480) |

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Riverbend Community Mental Health, Inc.
ANALYSIS OF BBH REVENUES, RECEIPTS AND RECEIVABLES
For the Year Ended June 30, 2025

| | Receivable From BBH Beginning of Year | BBH Revenues Per Audited Financial Statements | Receipts for Year | Receivable from BBH End of Year |
|---|---|---|---|---|
| Contract Year, June 30, 2025 | $ 526,087 | $ 2,966,007 | $ (3,285,699) | $ 206,395 |

Analysis of Receipts:

| Date of Receipt Deposit Date | Amount |
|---|---|
| 08/05/24 | $ 8,847 |
| 08/19/24 | 236,208 |
| 08/21/24 | 16,264 |
| 09/03/24 | 164,535 |
| 09/13/24 | 15,585 |
| 09/25/24 | 11,985 |
| 10/07/24 | 1,386 |
| 10/17/24 | 194,679 |
| 10/21/24 | 130,443 |
| 10/22/24 | 15,098 |
| 10/29/24 | 7,186 |
| 11/04/24 | 19,371 |
| 11/06/24 | 90,029 |
| 11/18/24 | 47,538 |
| 11/20/24 | 38,569 |
| 11/21/24 | 44,460 |
| 12/03/24 | 150,003 |
| 12/04/24 | 33,764 |
| 12/13/24 | 42,378 |
| 12/23/24 | 16,204 |
| 12/27/24 | 16,021 |
| 01/09/25 | 58,420 |
| 01/10/25 | 25,964 |
| 01/17/25 | 36,868 |
| 01/18/25 | 6,457 |
| 01/23/25 | 156,287 |
| 01/24/25 | 150,963 |
| 02/20/25 | 61,349 |
| 02/21/25 | 93,900 |
| 03/05/25 | 71,087 |
| 03/13/25 | 46,626 |
| 03/17/25 | 18,960 |
| 04/02/25 | 326,684 |
| 04/03/25 | 222,027 |
| 04/09/25 | 50,942 |
| 04/18/25 | 35,030 |
| 04/25/25 | 166,878 |
| 04/28/25 | 5,000 |
| 05/01/25 | 46,142 |
| 05/17/25 | 54,993 |
| 05/23/25 | 35,895 |
| 06/02/25 | 103,947 |
| 06/09/25 | 6,200 |
| 06/10/25 | 42,620 |
| 06/14/25 | 52,142 |
| 06/20/25 | 10,496 |
| 06/24/25 | 78,146 |
| 06/26/26 | 21,123 |
| | $ 3,285,699 |

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Riverbend Community Mental Health, Inc.
ANALYSIS OF CLIENT SERVICE FEES
For the Year Ended June 30, 2025

| | Accounts Receivable, Beginning | Gross Fees | Contractual Allowances & Discounts | Bad Debts and Other Charges | Cash Receipts | Accounts Receivable, Ending |
|---|---|---|---|---|---|---|
| Client fees | $ 1,757,887 | $ 3,082,436 | $ (2,117,532) | $ - | $ (1,521,942) | $ 1,200,849 |
| Blue Cross/Blue Shield | 209,872 | 1,477,054 | (544,455) | - | (1,003,799) | 138,672 |
| Medicaid | 2,066,740 | 38,608,616 | (16,725,390) | - | (22,479,711) | 1,470,255 |
| Medicare | 279,032 | 1,347,538 | (826,913) | - | (669,966) | 129,691 |
| Other insurance | 357,580 | 1,537,972 | (778,574) | - | (929,368) | 187,610 |
| Housing fees | (15,377) | 1,588,762 | (9,224) | - | (1,550,177) | 13,984 |
| Allowance for Doubtful accounts | (2,480,206) | - | - | 564,007 | - | (1,916,199) |
| TOTALS | $ 2,175,528 | $ 47,642,378 | $ (21,002,088) | $ 564,007 | $ (28,154,963) | $ 1,224,862 |

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# SINGLE AUDIT REPORTS

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**Riverbend Community Mental Health, Inc.**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
**For the Year Ended June 30, 2025**

| *Award Information* | *AL/other #* | *Pass-Through Entity Name* | *Pass-Through Entity #* | *Federal Expenditures ($)* |
|---|---|---|---|---|
| ***Medicaid Cluster-Cluster*** | | | | |
| Department of Health and Human Services | | | | |
| Medical Assistance Program | | | | |
| Medical Assistance Program | 93.778 | New Hampshire Department of HHS | RGA-2024-DLTSS-02-WORKF-21 | $ 354,158 |
| Total Medical Assistance Program | | | | 354,158 |
| *Total Department of Health and Human Services* | | | | 354,158 |
| ***Total Medicaid Cluster-Cluster*** | | | | 354,158 |
| ***Other Programs (Treated individually for major program determination)*** | | | | |
| United States Department of Justice | | | | |
| Crime Victim Assistance | | | | |
| Crime Victim Assistance | 16.575 | NH Department of Justice | SLFRP0145 | 10,849 |
| Total Crime Victim Assistance | | | | 10,849 |
| *Total United States Department of Justice* | | | | 10,849 |
| Department of the Treasury | | | | |
| Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination) | | | | |
| Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination) | 21.027 | NH Department of Health and Human Services | SS-2024-DBH-37-COMMU-01 | 675,546 |
| Total Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination) | | | | 675,546 |
| *Total Department of the Treasury* | | | | 675,546 |
| Department of Health and Human Services | | | | |
| Projects for Assistance in Transition from Homelessness (PATH) | | | | |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | State of NH Health and Human Services | SS-2018-DBH-01-MENTA-04 | 63,660 |
| Total Projects for Assistance in Transition from Homelessness (PATH) | | | | 63,660 |
| Opioid STR | | | | |
| Opioid STR | 93.788 | NH Dept of Health and Human Services | SS-2019-BDAS-05-ACCES-03-A04 | 692,676 |
| Total Opioid STR | | | | 692,676 |
| Block Grants for Community Mental Health Services | | | | |
| Block Grants for Community Mental Health Services | 93.958 | State of NH Department of HHS | SS-2022-DBH-07-OPERA-01 | 71,525 |
| Total Block Grants for Community Mental Health Services | | | | 71,525 |
| Block Grants for Prevention and Treatment of Substance Abuse | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | State of NH Department of HHS | SS-2019-BDAS-05-ACCES-03-A04 | 11,735 |
| Total Block Grants for Prevention and Treatment of Substance Abuse | | | | 11,735 |
| *Total Department of Health and Human Services* | | | | 839,596 |
| ***Total Other Programs (Treated individually for major program determination)*** | | | | 1,525,991 |
| ***Total Expenditures of Federal Awards*** | | | | $ 1,880,149 |

The accompanying notes are an integral part of this schedule

NOTE A BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Riverbend Community Mental Health, Inc. under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Riverbend Community Mental Health, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Riverbend Community Mental Health, Inc.

NOTE B SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Riverbend Community Mental Health, Inc., has not elected to use the 15 percent de miminis indirect cost rate as allowed under the Uniform Guidance.

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KBS
Kittell Branagan & Sargent
*Certified Public Accountants*
Vermont License # 167

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Riverbend Community Mental Health, Inc.
Concord, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Riverbend Community Mental Health, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of operations and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 2, 2025.

## Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Riverbend Community Mental Health, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Riverbend Community Mental Health, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Riverbend Community Mental Health, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Riverbend Community Mental Health, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kittell, Branagan + Sargent

St. Albans, Vermont
December 2, 2025

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Kittell Branagan & Sargent
*Certified Public Accountants*
Vermont License #167

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Riverbend Community Mental Health, Inc.
Concord, New Hampshire

## Report on Compliance for Each Major Federal Program

### Opinion on Each Major Federal Program

We have audited Riverbend Community Mental Health, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Riverbend Community Mental Health, Inc.'s major federal programs for the year ended June 30, 2025. Riverbend Community Mental Health, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Riverbend Community Mental Health, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

### Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Riverbend Community Mental Health, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Riverbend Community Mental Health, Inc.'s compliance with the compliance requirements referred to above.

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**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Riverbend Community Mental Health, Inc.'s federal programs.

**Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Riverbend Community Mental Health, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Riverbend Community Mental Health, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Riverbend Community Mental Health, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Riverbend Community Mental Health, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Riverbend Community Mental Health, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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**Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kittell, Branagan + Sargent

St. Albans, Vermont
December 2, 2025

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Riverbend Community Mental Health, Inc.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2025

## A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Riverbend Community Mental Health, Inc. were prepared in accordance with GAAP.

2. There were no significant deficiencies disclosed during the audit of the financial statements. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of Riverbend Community Mental Health, Inc., which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. There were no significant deficiencies in internal control over major federal award programs disclosed during the audit. No material weaknesses are reported.

5. The auditor's report on compliance for the major federal award programs for Riverbend Community Mental Health, Inc. expresses an unmodified opinion on all major federal programs.

6. There were no audit findings required to be reported in accordance with 2 CFR Section 200.516(a).

7. The programs tested as a major program were:

   21.027 - Coronavirus State and Local Fiscal Recovery Funds (Alternative Compliance Examination)

8. The threshold used for distinguishing between Types A and B programs was $750,000.

9. Riverbend Community Mental Health, Inc. was determined to be a low-risk auditee.

## B. FINDINGS – FINANCIAL STATEMENTS AUDIT

- There were no findings related to the financial statements audit.

## C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- There were no findings or questioned costs related to the major federal award programs.

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**LISA K. MADDEN, MSW, LICSW**

## PROFESSIONAL EXPERIENCE

***Riverbend Community Mental Health Center, Inc., Concord, NH, 5/2020 – present***
***President and Chief Executive Officer***
***Concord Hospital, Concord, NH, 5/2020 – present***
***Vice President of Behavioral Health***
Chief executive for a full service community mental health center serving the greater Concord community. This position is responsible for the oversight of all clinical, financial, human resource, community advocacy and fundraising operations. Riverbend is a member of the Capital Region Health Care system and the President & CEO sits on the Board of Directors. This Vice President of Behavioral Health at Concord Hospital is a member of the senior leadership team. This position works collaboratively with medical and administrative leadership to advance services for those dealing with mental illness and addiction issues. This position is responsible for the oversight of all professional psychiatric services in the facility. The VP works closely with the nursing leadership to manage the inpatient psychiatric treatment services as well.

***Southern New Hampshire Health, Nashua, NH, 7/15 – 5/2020***
***Associate Vice President of Behavioral Health***
***Executive Director of Region 3 Integrated Delivery Network***
Responsible for the oversight of all behavioral health services within Southern New Hampshire Health system, this includes services at Southern New Hampshire Medical Center (SNHMC) and Foundation Medical Partners (FMP). In addition, serve as the Executive Director of the 1115 DSRIP Integrated Delivery Network (ION) for the Greater Nashua region. Duties for both positions include:

- Member of the Executive Leadership Team for both SNHMC and FMP.
- Oversee the program development, implementation and clinical services in the following departments:
    - Emergency Department
    - Partial Hospital Program (PHP)
    - Intensive Outpatient Program for Substance Use Disorders (IOP)
    - 18 bed inpatient behavioral health unit (BHU)
    - Foundation Counseling and Wellness -outpatient clinical services
    - Foundation Collaborative Care - outpatient psychiatric evaluation and medication management
    - Center for Recovery Management - medication for addiction treatment (MAT)
    - Integrated Behavioral Health in Primary Care Practices
- Responsible for the fiscal management of the above.
- Work closely with medical providers, practice managers and staff to address the needs of people living with mental illness and addictions. Addressing issues related to stigma and supporting their efforts to treat everyone with dignity and respect.
- Represent SNHH in community forums including:
    - New Hampshire Hospital Association Behavioral Health Peer Group

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  - New Hampshire Hospital Association Behavioral Health Learning Collaborative
  - Mayor's Suicide Prevention Task Force
- Seek funding for programs from various foundations and organizations.
- Participate in quality reviews and discussions with private insurance companies and state managed care organizations. Discussions include incentive options and program development opportunities for their members.
- Work closely with DHHS leadership to advance clinical treatment options in the community.
- Responsible for the implementation of the 1115 DSRIP waiver in Greater Nashua
  - SNHMC is the fiscal agent for the demonstration.
  - Work closely with 30 community partners to achieve the goals of the waiver.
  - Member of the Workforce Development Policy Subcommittee, focus on legislative opportunities that will assist with addressing the workforce shortage in NH.
  - Participate in extensive governance process that assures transparency in the distribution of funds to community partners.
  - Assure the special terms and conditions established by the state are implemented.

***Center for Life Management, Derry, NH***
***Vice President and Chief Operating Officer, 6/05 - 6/15***

Responsible for the oversight of efficient operations of outpatient clinical systems of care in accordance with all federal and state requirements.

- Oversee all clinical services for the Community Mental Health Center for Region 10 in New Hampshire. Services include various therapeutic interventions, targeted case management, supported housing, wellness services, integrated care and community support services.
- Increased revenue by over 100% and increased staff by 41%. Responsible for the management of approximately 200 employees under operations.
- Established and maintain clinical service goals and incentive pay for performance system within a financially self-sustaining model of care.
- Provide leadership for extensive program development. Responsible for the implementation and expansion of new or existing programs in response to community needs.
- Responsible for monitoring clinical and administrative costs and revenue generation as well as the submission of the annual program budgets to the President and CEO.
- Collaborate with the Vice President of Quality and Compliance to determine the training needs for clinical and administrative staff.
- Assist the President and CEO in developing short and long range strategic plan including program expansions, business development, facilities and capital usage and/or improvements.
- Responsible for the establishment and maintenance of an integrated care model which allows for seamless access to services within the agency, coordination of services with area healthcare providers, as well as provision of behavioral healthcare consultation services at the physicians offices.
- Assisted in the process of consolidating three sites into one new facility in July 2007. Primary responsibility for the expansion of services in Salem in September 2014.
- Worked closely with the COO of a local hospital to develop and expand a long term contract to provide emergency evaluation services at the hospital and to assist

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with disposition to appropriate level of care.

- Worked extensively with Senior Management to prepare for Medicaid Care Management in New Hampshire. Part of the team that established the first in the state per member per month contract with the MCO's inclusive of incentive metrics.

***Lisa K Madden, LICSW, LLC***
***Consultant, 6/04 - 6105***

Independent contractor providing consultation services to a community counseling center and a specialized foster care organization.

***Interim Clinic Director, 8104 - 5105***
***Wayside Youth and Family Support, Framingham, MA***

Responsible for the turnaround management of a large community counseling center in Framingham. Accomplishments include:

- Reorganized clinical team, supervisory structure and support staff functions
- Implemented necessary performance improvement plans
- Hired staff with significantly increased productivity expectations
- Assisted in the implementation of a new Performance Management and Billing System
- Worked diligently to foster a positive work environment through extensive verbal and written communication; staff involvement in decisions when appropriate; providing direct feedback when necessary; and by providing support. The goal was to foster a positive and cooperative "culture" in the clinic.
- Assisted senior management with budget development.

***Clinical Supervisor, 7104 - 6105***
***The Mentor Network, Lawrence MA***

- Provide clinical supervision to MSW's seeking independent licensure.
- Provide training and consultation to the staff on such topics as diagnostic evaluations, treatment plans and case presentations.
- Provide group support and trauma debriefing after a critical incident.

***The Massachusetts Society for the Prevention of Cruelty to Children (MSPCC)***
***The Family Counseling Center***
***Northeast Regional Clinic Director, Lawrence, .MA 12/99 - 9/03***

Responsible for turnaround management of the clinics in the Northeast Region of MSPCC, specifically the cities of Lawrence, Lynn and Lowell. The clinics had been struggling with staff recruitment and retention, reduced revenue, poor management of contracts, as well as significant problems in the medical records department. Responsibilities included budget development, implementation and accountability. Accomplishments include:

- Grew clinical team from 15 to 32 clinicians in three years.
- Developed Multi-Cultural Treatment Team.
- Increased annual third party revenue by 70%; increased annual contract revenue by 65%.
- Contracts with the Department of Social Services; the Department of Mental Health in conjunction with the Professional Parent Advocacy League; the Department of Education and the Community Partnerships for Children and HeadStart.
- Organized a successful site visit for re-licensure from the Department of Public Health (DPH) as well as the Council on Accreditation (COA).
- Reorganized Medical Records to meet DPH and COA standards; reorganize claims support resulting in increased revenue received for services rendered and significantly reduced write-offs.
- Participated on the HIPAA Task force-assisted in the development and implementation of the federally mandated Health Information Portability and Accountability Act policies and procedures for **MSPCC.**

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***Clinic Director, Hyannis, MA 9/95-12/99***
Responsible for the turnaround management of a regional clinic serving children and families on Cape Cod. The clinic had experienced over 70% turnover, significant reduction in revenue, and a series of very negative stories in the local media because of the agency's response to the implementation of managed care. Responsible for marketing and public relations; redevelopment of a high quality clinical treatment team; as well as, increasing revenue and program development. Accomplishments include:

- Grew clinical team from 12 to 37 in three years.
- Streamlined intake procedures to increase access to services and reduce wait times.
- Increased annual third party revenue by 80%.
- Developed consultative relationships with two of Cape Cod's most well respected children's services providers.
- Developed first private/public partnership between MSPCC and a private practice to increase the availability of specialty clinical services.
- Developed internship program for Master's level clinician candidates.

***North Essex Community Mental Health Center, (NECMHC, Inc.), Newburyport/Haverhill, MA***
***Employee Assistance Professional, Clinical Social Worker, 9/93-7/95***

***NECMHC, Inc., Newburyport/Haverhill, MA***
***Clinical Social Worker - Intern, 5193-9/93***

***Worcester Children's Friend Society, Worcester, MA***
***Clinical Social Worker - Intern, 9/92-4/93***

***The Jernberg Corporation, Worcester, MA***
***EAP Case Management Supervisor, 4190-4/93***
***EAP Case Manager, 2/89-4/90***

***The Carol Schmidt Diagnostic Center and Emergency Shelter, YOU, Inc., Worcester, MA, 10/85-2/89***
***Clinical Counselor I & II***

## EDUCATION
University of Connecticut, School of Social Work, West Hartford, CT
Masters in Social Work, Casework/Administration, August 1993

Clark University, Worcester, MA
Bachelor of Arts, Government/Human Services, May 1985

## PROFESSIONAL LICENSE
Licensed Independent Clinical Social Worker, MA # 1026094

## TEACHING and PUBLICATION
Mental Health Management, New England College, Graduate School
Summer2007

Madden, Lisa K., 2009. Targeted Case Management Implementation at the Center for Life Management, Compliance Watch, volume 2, issue 3, p. 8-10.

***References available upon request***

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# Chris Mumford

## Experience

2017-present Riverbend Community Mental Health Center Concord, NH

**Chief Operating Officer**

- Responsible for all administrative aspects within service programs including budget development and management, program planning, working with the Community Affairs Office to develop revenue streams, reporting to funders, and resource deployment.
- Works with program management to insure adequate staff resources by promoting a work environment in which staff are supported, offered rich career development opportunities, and held accountable for performance.
- Develop, monitor, and oversee Riverbend facilities, in conjunction with the Chief Financial Officer, to provide adequate, safe space for clients and staff.
- Work with Chief Financial Officer to develop and oversee a strategic plan for Riverbend facilities.
- Develop, monitor, and oversee Riverbend technology to provide efficient service delivery, documentation, and revenue generation.
- Maintain agency credibility in the community through strong working relationships with other area agencies, working with development and public relations staff to feature positive agency profile, and preparing reports to monitor efficiency and effectiveness of services for internal and external stakeholders.
- Oversee creation of policies and procedures for existing/future services.
- Establish and maintain relationships with insurers and managed care companies as needed.
- Attend agency, community and State meetings to represent Riverbend.
- Update and maintain professional knowledge and skills by attending relevant workshops and trainings, actively reviewing professional literature and seeking ongoing supervision and peer discussion.
- Work with the Bureau of Behavioral Health to implement Bureau directives and programming to meet Bureau expectations.
- Communicate agency values to staff and provide positive leadership to help staff view change as an opportunity.
- Engage in strategic and tactical planning to identify and maximize opportunities to meet community need.
- Maintain positive working relationships with colleagues, direct reports, and others within Riverbend and in the community.
- Act, along with CFO, as CEO in his/her absence.
- Work effectively with other members of senior management and share in coverage of management and clinical responsibilities.

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2013-present Riverbend Community Mental Health Center Concord, NH

**CSP Program Director**

- Provides leadership for program of ~1200 adults with severe and persistent mental illness.
- Direct Supervision for 12 Managers overseeing a program of 80+ staff.
- Assures quality of clinical services of the program.
- Clinical Program development including integrated primary care, therapeutic evidenced-based practices, issues of engagement, and Trauma-informed service delivery.
- Manages program operations to optimize efficient service delivery including policy development.
- Manages resources to obtain positive financial outcomes including budget development.
- Actively engages in collaboration, teamwork, and relationship building to optimize the quality of services, program and agency effectiveness, and employee job satisfaction.

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- Collaboration with other program directors to assure positive and effective program interface.
- Works with senior management to assure program needs are met with regard to personnel, IT, space, and financial resources.
- Establishes and maintains strong working relationships with 5 West, NHH, NFI, NH State Prison, MCHOC, and BBH.
- Assures compliance with documentation and other quality assurance requirements.
- Oversees requirements of State law, rules and regulations including the implementation of the Community Mental Health Agreement as it relates to the program.
- Consultation and education across the agency regarding the Adult Needs & Strengths Assessment, Supported Employment, ACT, DBT, and IMR.
- Member of Agency Committees: Clinical Records, Evidence-based practices, Investment and Quality Council.
- Key participant in the program move to the West Street location including needs assessment, design and coordination of the move.
- Ongoing development and training around working with Borderline Personality Disorder.
- Agency trainer for Adult Eligibility Determinations.

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2009-2013 Riverbend Community Mental Health Center Concord, NH

**Clinical Team Leader**

- Provided clinical and administrative supervision to 7 Adult Clinicians.
- Provided licensure supervision to clinicians from other programs.
- Developed and provided staff training on the topics of Borderline Personality Disorder (BPD) and Dialectical Behavioral Therapy (DBT).
- Managed referrals for individual and group psychotherapy at CSP.
- Managed the intake schedule for CSP.
- Reviewed all forensic referrals to the CSP program and authorizing admission to CSP intake.
- Served as interim NHH liaison and back-up to the NHH liaison.
- Assured program adherence to HeM 401 regarding intakes and eligibility.
- Provided individual psychotherapy to a caseload of up to 20.
- Exceeded benchmark by over 275 hours since 2009 averaging more than 15 hours over per quarter.
- Served on the Clinical Records Committee.
- Coordinated internship opportunities at CSP.
- Trained as a trainer for the Adult Needs and Strengths Assessment (ANSA) tool in 2011.

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2003-2009 Riverbend Community Mental Health Center Concord, NH

**Adult Clinician I, II, & III**

- Provided individual and group psychotherapy for adults suffering with Severe and Persistent Mental Illness.
- Completed weekly assessments for State-supported services (eligibility determinations).
- Provided linkage to outside resources for those CSP applicants determined not eligible for CSP.
- Worked closely with interdisciplinary team.
- Co-led DBT Skills group for over 5 years.
- Proficiency with Dialectical Behavioral Therapy.
- Developed and provided staff training sessions for DBT.
- Developed and facilitated a Men's Anger Management Group.
- Developed and facilitated a Social Skills Group for adults with psychotic disorders.
- Provided short-term and solutions-focused individual psychotherapy with the privately insured client population (those not eligible for CSP) at Riverbend Counseling Associates part-time for about 18 months.

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2002-2003 Riverbend Community Mental Health Center Concord, NH

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**Residential Psychiatric Rehabilitation Specialist**

- Provided Mental Illness Management Services (MIMS) to adults with severe mental illness living in supported housing.
- Medication support services

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2002-2003 New Hampshire Hospital Concord, NH

**Psychiatric Social Worker** ***internship***

- Initial assessments on an admission unit.
- Discharge coordination with numerous community agencies.

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2001-2002 Carroll County Mental Health Center Wolfeboro, NH

**Adult Clinician** ***internship***

- Individual psychotherapy with adults living with severe mental illness.
- Emergency Services assessment, intervention, and linkage.
- Facilitated voluntary and involuntary psychiatric hospitalizations.

Participation in DBT Skills group

## Education

2001-2003 University of New Hampshire Durham, NH

**Master of Social Work**

- Magna Cum Laude

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1994-1998 University of New Hampshire Durham, NH

**Bachelor of Arts in Psychology**

- Cum Laude

## Licensure

**Licensed Independent Clinical Social Worker**

- March 17, 2007
- License #1367
- Provision of licensure supervision since 2007.

## References

References are available on request.

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# CRYSTAL A.WELCH

## CAREER PROFILE

Experienced Chief Financial Officer/ Director of Finance & HR Administration, serving non-profit missions for over twenty years. Possesses solid leadership, communication and interpersonal skills to establish rapport with all levels of staff and management as well as outside resources and community partners. Strong qualifications in developing and implementing financial controls and processes to improve efficiency, productivity and cost control.

## CORE QUALIFICATIONS

Accounting & Financial Management
Board Committee Documentation & Planning
Human Resources & Payroll
Grant Management
Audit
Projection Modeling
Budgeting
Financial Analysis & Reporting
Risk Management
Capital Campaigns
Investments
Business Planning & Analysis
Building Construction & Renovations
Financing and Insurance

## KEY INVOLVEMENTS

- Prepare, by way of import and export functionality to/from systems, distribute and present; all financial, cash management and investment reports on a monthly and annual basis
- Prepare and distribute departmental financials
- Prepare and administer the annual operational, capital, grant and project budget(s) ensuring compliance with all federal, state, local and contractual guidelines are adhered to if appropriate
- Develop ancillary rates and negotiate rates/grants with state and local agencies
- Maintain and recommend to the CEO, Board and Board Committees on policy and procedures, quality/compliance and risk management issues
- Develop contracts with banks, vendors, and external providers of contracted services
- Serve as a member of the Executive Management Team and Management Team
- Develop and maintain a Capital Improvement Plan in conjunction with Facilities Manager
- Banking administration to include relationship maintenance and cash management
- Keep accurate books of account while maintaining internal controls and proper accounting cycle
- Ensure that all invoices and purchase orders have adequate controls installed and that substantiating documentation is approved and available such that all purchases may pass independent and governmental audits prior to disbursement
- Ensure the monthly reconciliation of Balance Sheet accounts as well as reconciliation to other departmental systems occur and reconcile
- Direct annual audit
- Provide leadership, supervision and oversight to finance and human resources staff
- Serve as liaison to the Finance, Retirement, Compliance, Investment and Endowment oversight committees
- Prepare, distribute and present all appropriate information to Board Committees on an ongoing basis including preparation of resolutions that may be necessary
- Attend Board of Trustees and Directors meetings and provide written and verbal financial reports to include monthly income and expense, cash flow, balance sheets, capital, endowment, fiscal and multi-year projections and any other reports needed to assess the financial position of the organization.

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## SPECIAL ACCOMPLISHMENTS

- Implementation of various software – most notable the implementation of F9, an Excel reporting product that allows direct linking to the general ledger. It immediately pulls data, in real time, to financial and data reports. Setup this system and financial reporting package as well as built the linkage back to the general ledger system
- Successfully create RFP for a new Investment firm, HRIS/payroll system as well as a new Business Insurance broker assuring follow-through on objectives and implementation, ensuring an outcome of cost effective quality support
- Successfully implement analysis and reconciliation processes related to retirement and payroll to ensure timely and accurate reporting as well as adherence to ERISA guidelines
- Creation of current fiscal year projections as well as multi-year projections and scenarios.
- Create and implement a Cash Flow Forecasting model, to assist in strategic and financial decision making of the CEO, Finance Committee and the Boards
- Successful owner and manager of several rental properties over the course of 10+ years – this includes;
    - multiple finance projects
    - orchestrate many large scale renovation projects
    - management of tenants
    - insurance negotiation – including claims management
- "Flipped" several homes utilizing private financing arrangements
- Implement improvements in processes, procedures and workflows that result in improved internal controls and efficiencies as well as a reduction in staffing needs
- Implement allocation method to further define and analyze business segments
- Multiple years of clean audits

## WORK EXPERIENCE

**Chief Financial Officer** 10/2021-Current
Riverbend Community Mental Health

**Chief Financial Officer** 2017-10/2021
New Hampshire Public Radio - Concord, NH

**Director of Finance** 2016 - 2017
Manchester Community Health Center - Manchester, NH

**Director of Finance/CFO** 2009 –2016
Spaulding Youth Center - Northfield, NH

**Accounting Manager/Controller** 2000 - 2008
Tree Care Industry Association - Manchester, NH

## EDUCATION

B.S. Accounting/Finance (2005) Southern New Hampshire University Manchester, NH

MBA Business Administration Southern New Hampshire University Manchester, NH
*Temporarily on -hold

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-17)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Salem Family Resources/Success By 6 | | 1.4. Grantee Address<br>155 Main Street, Salem, NH 03079 | |
| 1.5 Grantee Phone #<br>603-458-8815 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$150,000 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Melissa LaRocque 9/17/2026<br>D2848E927E6143D... | | 1.12. Name & Title of Grantee Signor 1<br>Melissa LaRocque Melissa LaRocque, Exe | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox 9/18/2026<br>ED9D05B04C63442... | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino 748734844941480... Assistant Attorney General, On: 9/18/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").



Grantee Initials Initial ML

Date 9/17/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Initial

Grantee Initials ML

Date 9/17/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials Initial ML

Date 9/17/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in the Greater Salem area.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 1: Expand prevention and family strengthening services for older adults, including, but not limited to:

1.5.1.1. Supporting evidence-based and/or evidence-informed primary, secondary, and tertiary prevention programs and services, including efforts to:

1.5.1.1.1. Promote healthy lifestyles, reduce isolation, build skills and resilience and facilitate community-based prevention efforts particularly for older adults; and

1.5.1.1.2. Providing support for public and non-public school programs and services for students with OUD and any cooccurring SUD/MH issues or who have been affected by OUD and any co-occurring SUD/MH issues within their family.

1.5.1.2. Supporting family strengthening programs for children, youth and families impacted by OUD/SUD including kinship caregivers and foster parents.

1.6. The Grantee must:

1.6.1. Mitigate the impacts of the opioid crisis at the family level by strengthening protective factors in care circles affected by OUD and SUD;

1.6.2. Reduce isolation for children, parents, grandparents, older adult caregivers, kinship caregivers, foster parents, and other safe adults;

1.6.3. Increase caregiver capacity through Trust-Based Relational Intervention (TBRI) informed strategies;

1.6.4. Create joyful whole family and multigenerational experiences that support healing and belonging; and

1.6.5. Improve warm referral pathways to treatment, recovery, school, public health, and social service partners.

1.7. The Grantee must implement a full OUD/SUD prevention model, for approximately 85 unduplicated participants, that includes the following components:

1.7.1. “Family voice and village welcome” that includes strengths-based conversations, family self-reports, referral context and family impact criteria to reduce stigma and protect privacy;

1.7.2. “TBRI-informed caregiver education and coaching” that includes caregiver cohorts, small-group workshops, and practical coaching that translates TBRI principles into everyday family life;

1.7.3. “Parent, grandparent, and caregiver support circles” for parents, grandparents, older adult caregivers, kinship caregivers, foster parents, guardians, and other safe adults families identify to reduce isolation, build peer support, normalize help seeking, and create a softer pathway to specialized referrals when families need more;

1.7.4. “Joyful whole family and multigenerational prevention opportunities” that build connection, belonging, child resilience, caregiver confidence, and trusted relationships, including, but not limited to:

1.7.4.1. Village play days.

1.7.4.2. Grandfamily gatherings.

1.7.4.3. Caregiver-child connection activities.

1.7.4.4. Art, music, movement, storytelling, and literacy activities.

1.7.4.5. Seasonal family events and shared celebrations planned with family input;

1.7.5. “Warm referral pathways” that strengthen two-way referral pathways for behavioral health, substance use assessment, outpatient support, and recovery-related services that foster multidisciplinary community problem solving, regional public health alignment, and early identification and family engagement; and

1.7.6. “Training, quality, and evaluation” that includes:

1.7.6.1. Topics such as trauma-informed family support, TBRI-informed strategies, confidentiality, warm handoffs, family voice, and individual needs responsive engagement; and

1.7.6.2. Tracking tools, family feedback, attendance records, referral logs, and caregiver surveys to monitor implementation and outcomes.

1.8. The Grantee must collaborate with the following partners, at a minimum:

1.8.1. Crossroads for behavioral health, substance use assessment, outpatient support, and recovery-related services;

1.8.2. Salem C.A.R.E.S for multidisciplinary community problem solving;

1.8.3. Granite United Way and South Central Public Health Network for prevention, referral alignment, public health connection, and family support system coordination;

1.8.4. Salem School District and Haigh Elementary School to support early identification, family engagement, and warm referrals into prevention services;

1.8.5. Family Support NH and New Hampshire Children's Trust to support quality, sustainability, training, and shared learning across the family support field;

1.8.6. Parent Advisory Committee and families with lived experience to shape group topics, activity times, outreach language, definitions of family, and the design of joyful prevention opportunities; and

1.8.7. Additional community partners, such as early childhood providers, pediatric and health partners, faith communities, civic groups, the library, town staff, recovery allies, and other local providers, as appropriate.

1.9. The Grantee must provide sufficient qualified personnel, at a full-time equivalent allocation as agreed upon by the Department and the Grantee, to conduct the implementation activities as described above, which must include, at a minimum:

1.9.1. Program Director/TBRI Lead to guide the trauma-informed design, supervise implementation, coordinate with partners, and oversee quality and reporting; and

1.9.2. Family Joy and Resilience Coordinator and Navigator to handle day-to-day implementation, family engagement, group coordination, warm referrals, follow-up, documentation, and family feedback.

1.10. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.11. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.12. Reporting

1.12.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.12.1.1. The name, mailing address, and physical address of the Grantee;

1.12.1.2. The time period covered by the report;

1.12.1.3. The date the report was prepared;

1.12.1.4. A detailed account of funding spent on approved uses;

1.12.1.5. The number of individuals served;

1.12.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.12.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.12.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.13. Additional Requirements

1.13.1. Background Checks

1.13.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.13.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF)

Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.13.2. Confidential Data

1.13.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.13.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.13.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.13.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.13.2.4.1. How PII is gathered and stored;

1.13.2.4.2. Who will have access to PII;

1.13.2.4.3. How PII will be used in the system;

1.13.2.4.4. How individual consent will be achieved and revoked; and

1.13.2.4.5. Privacy practices.

1.13.2.5. The Department may conduct follow-up PIAs in the event of:

1.13.2.5.1. Significant process changes; and/or

1.13.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

### 3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.”

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow

any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to

which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget

| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| **Contractor Name:** | *Salem Family Resources/Success By 6* | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | |
| **Indirect Cost Rate (if applicable)** | 7.55% | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Funded by DHHS - SFY 28** |
| 1. Salary & Wages | $45,500 | $47,500 |
| 2. Fringe Benefits | $10,500 | $11,000 |
| 3. Consultants | $2,500 | $2,500 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 |
| 5.(a) Supplies - Educational | $2,500 | $2,500 |
| 5.(b) Supplies - Lab | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 |
| 5.(e) Supplies - Office | $0 | $0 |
| 6. Travel | $500 | $500 |
| 7. Software | $750 | $750 |
| 8. (a) Other - Marketing/Communications | $1,500 | $1,500 |
| 8. (b) Other - Education and Training | $1,500 | $1,000 |
| 8. (c) Other - Other (specify below) | $0 | $0 |
| *Other - Occupancy, utilities, insurance* | $3,500 | $3,500 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 |
| Total Direct Costs | $68,750 | $70,750 |
| Total Indirect Costs | $6,250 | $4,250 |
| ***Subtotals*** | $75,000 | $75,000 |
| | **TOTAL** | **$150,000** |

Initial

Contractor Initials: ML

Date: 9/17/2026

Docusign Envelope ID: 7CCD0394-EAF5-8618-8021-821829524EC9



# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Docusign Envelope ID: 7CCD0394-EAF5-8618-8021-821829524EC9

# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SALEM FAMILY RESOURCES/SUCCESS BY 6 is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 30, 2004. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **484007**
Certificate Number: **0007909597**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 16th day of April A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: 7CCD0394-EAF5-8618-8021-821829524EC9

# CERTIFICATE OF AUTHORITY

I, Kevin McKinnon, Board President, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Salem Family Resources/Success by 6.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on August 27th, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That Melissa LaRocque, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Salem Family Resources/Success by 6 to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 8/27/2026

Signature of Elected Officer
Name: Kevin McKinnon
Title: Board President

Docusign Envelope ID: 7CCD0394-EAF5-8618-8021-821829524EC9

SALEFAM-01 MFOYE

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 8/28/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

| PRODUCER | | |
|---|---|---|
| Davis & Towle Morrill & Everett, Inc.<br>115 Airport Road<br>Concord, NH 03301 | CONTACT NAME: | |
| | PHONE (A/C, No, Ext): (603) 225-6611 | FAX (A/C, No): (603) 225-7935 |
| | E-MAIL ADDRESS: | |
| | INSURER(S) AFFORDING COVERAGE | NAIC # |
| | INSURER A : Philadelphia Insurance Company | 23850 |
| INSURED | INSURER B : | |
| Salem Family Resources/Success by 6<br>24 School Street<br>Salem, NH 03079 | INSURER C : | |
| | INSURER D : | |
| | INSURER E : | |
| | INSURER F : | |

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X COMMERCIAL GENERAL LIABILITY | | | PHPK2580973-021 | 7/25/2026 | 7/25/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | CLAIMS-MADE X OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $ 2,000,000 |
| | X POLICY PRO-JECT LOC | | | | | | PRODUCTS - COMP/OP AGG | $ 2,000,000 |
| | OTHER: | | | | | | | $ |
| | AUTOMOBILE LIABILITY | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ |
| | ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | UMBRELLA LIAB / OCCUR | | | | | | EACH OCCURRENCE | $ |
| | EXCESS LIAB / CLAIMS-MADE | | | | | | AGGREGATE | $ |
| | DED / RETENTION $ | | | | | | | $ |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY | | | | | | PER STATUTE / OTH-ER | |
| | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N (Mandatory in NH) | N / A | | | | | E.L. EACH ACCIDENT | $ |
| | If yes, describe under DESCRIPTION OF OPERATIONS below | | | | | | E.L. DISEASE - EA EMPLOYEE | $ |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

**CERTIFICATE HOLDER**

State of NH Department of Health & Human Services
129 Pleasant Street
Concord, NH 03301

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Michelle F Foye



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Docusign Envelope ID: 7CCD0394-EAF5-8618-8021-821829524EC9

ACORD

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 08/28/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

| PRODUCER | | |
|---|---|---|
| PAYCHEX INSURANCE AGENCY INC/PAC<br>76250885<br>225 KENNETH DRIVE STE 110<br>ROCHESTER NY 14623 | CONTACT NAME: | |
| | PHONE (A/C, No, Ext): (877) 266-6850 | FAX (A/C, No): (585) 389-7894 |
| | E-MAIL ADDRESS: | |
| | **INSURER(S) AFFORDING COVERAGE** | **NAIC#** |
| | INSURER A : Hartford Fire Insurance Company | 19682 |
| **INSURED** | INSURER B : | |
| SALEM FAMILY RESOURCES/SUCCESS BY 6<br>171 ZION HILL RD<br>SALEM NH 03079-1521 | INSURER C : | |
| | INSURER D : | |
| | INSURER E : | |
| | INSURER F : | |

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED.NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. * LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| | **COMMERCIAL GENERAL LIABILITY** | | | | | | EACH OCCURRENCE | $ |
| | CLAIMS-MADE / OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ |
| | | | | | | | MED EXP (Any one person) | $ |
| | | | | | | | PERSONAL & ADV INJURY | $ |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $ |
| | POLICY / PRO-JECT / LOC | | | | | | PRODUCTS - COMP/OP AGG | $ |
| | OTHER: | | | | | | | $ |
| | **AUTOMOBILE LIABILITY** | | | | | | COMBINED SINGLE LIMIT (Ea accident) | $ |
| | ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| | **UMBRELLA LIAB** / OCCUR | | | | | | EACH OCCURRENCE | $ |
| | **EXCESS LIAB** / CLAIMS-MADE | | | | | | AGGREGATE | $ |
| | DED / RETENTION $ | | | | | | | $ |
| A | **WORKERS COMPENSATION AND EMPLOYERS' LIABILITY**<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? **(Mandatory in NH)** Y / N<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | 76 WEG BF5G76 | 06/18/2026 | 06/18/2027 | X PER STATUTE / OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ $100,000 |
| | | | | | | | E.L. DISEASE -EA EMPLOYEE | $ $100,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ $500,000 |
| | | | | | | | | |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Those usual to the Insured's Operations.

| CERTIFICATE HOLDER | CANCELLATION |
|---|---|
| State of New Hampshire Department of<br>Health and Human Services<br>129 PLEASANT ST<br>CONCORD NH 03301-3857 | **SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**<br>**AUTHORIZED REPRESENTATIVE**<br>Susan L. Castaneda |



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**The ACORD name and logo are registered marks of ACORD**

# NONPROFIT COVER SHEET

**A. Entity Name: Salem Family Resources/Success By 6**_____

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: **Melissa LaRocque/**
**P:603.458.8815/melissa@salemfamilyresources.org**

**Person responsible for Accuracy and Completeness of information provided:**
Name: Melissa LaRocque Title: Executive Director
Signature: Melissa LaRocque

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Kevin McKinnon (President)** | Pentucket Bank |
| **Marie Charabati (Vice President)** | Pentucket Bank, Kiwanis Club |
| **Donna Loranger (Treasurer)** | Retired, Former Town Budget Council |
| **Marissa LaRoche (Secretary)** | Works in Human Resources |
| **Darlene Daniele** | Attorney, member of Salem Area Women's Club |
| **Danielle Cooper** | Coop Group Home Team/ Womens Business League chapter chair |
| **Trista Brudnick** | Human resources; compensation & benefits |
| **Karen Estabrook** | Retired Nurse Practitioner |
| **Deborah Fauth** | Retired, active in several community groups |
| **Katelyn Shattuck** | Medicus Healthcare Solutions |

**D. List Key Personnel** (Resumes must be available upon request to the person(s) listed in section B or may be attached):

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Melissa LaRocque** | Executive Director | $82,000 | $13,000 |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ x ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ x ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 16591 | Salem Family Resources/Success by 6 | 24 School Street | Salem | NH | 03079 | G | 11/15/2026 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ x ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

Docusign Envelope ID: 2DBEF092-079B-876D-831B-7CAF14B34CAE



**Salem Family Resources Mission Statement**

The mission of Salem Family Resources is to promote the education, health and well being of Salem area children, particularly those whose families are lower income and at risk, by addressing the needs of the family as a whole.

Docusign Envelope ID: 2DBEF092-079B-876D-831B-7CAF14B34CAE


# CHICKERING & COMPANY, CPAs, PLLC

61 NORTH STREET
Manchester, NH 03104
ADMIN@CHICKERINGCPA.COM
Phone: (603)621-9156 | Fax: (603)621-9156


November 04, 2024

Salem Family Resources Success By 6
24 School Street
Salem, NH 03079

Salem Family Resources Success By 6:

Enclosed is the 2023 federal return for a tax-exempt organization, prepared for Salem Family Resources Success By 6 from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (603)621-9156.

Sincerely,

Jefferson Chickering
CHICKERING & COMPANY, CPAs, PLLC

Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**
**Do not enter social security numbers on this form as it may be made public.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

**A For the 2023 calendar year, or tax year beginning** 07-01 **, 2023, and ending** 06-30 **, 2024**

**B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

**C** Name of organization: SALEM FAMILY RESOURCES SUCCESS BY 6
Doing business as
Number and street (or P.O. box if mail is not delivered to street address): 24 SCHOOL STREET
Room/suite
City or town, state or province, country, and ZIP or foreign postal code: SALEM, NH 03079

**D Employer identification number** 56-2478920
**E** Telephone number (603)458-8815
**G** Gross receipts $ 453,246

**F** Name and address of principal officer:

**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No
**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
**H(c)** Group exemption number

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**J Website:** WWW.SALEMFAMILYRESOURCES.ORG

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other
**L** Year of formation: 2006
**M** State of legal domicile: NH

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities: SALEM FAMILY RESOURCES - SUCCESS BY 6 PROVIDES SUPPORT AND PROGRAMS TO FAMILIES IN THE GREATER SALEM NEW HAMPSHIRE AREA TO HELP THEM MEET THE PHYSICAL, SOCIAL, EMOTIONAL AND EDUCATIONAL NEEDS OF THEIR YOUNG CHILDREN.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 8 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 8 |
| 5 | Total number of individuals employed in calendar year 2023 (Part V, line 2a) | 5 | 11 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 100 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0 |

| | | | Prior Year | Current Year |
|---|---|---|---|---|
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 81,667 | 104,740 |
| | 9 | Program service revenue (Part VIII, line 2g) | 166,182 | 176,569 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 4,156 | 7,737 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 87,821 | 159,150 |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 339,826 | 448,196 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 0 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 267,727 | 335,666 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) 10,200 | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 72,960 | 112,790 |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 340,687 | 448,456 |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | (861) | (260) |

| | | | Beginning of Current Year | End of Year |
|---|---|---|---|---|
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 295,987 | 298,447 |
| | 21 | Total liabilities (Part X, line 26) | 578 | 3,299 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 295,409 | 295,148 |

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

DONNA LORANGER
Signature of officer — Date

DONNA LORANGER, TREASURER
Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| JEFFERSON CHICKERING | JEFFERSON CHICKERING | 11-04-2024 | | P00552201 |

Firm's name: CHICKERING & COMPANY, CPAs, PLLC
Firm's EIN:
Firm's address: 61 NORTH STREET, Manchester NH 03104
Phone no.: 603-621-9156

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

**For Paperwork Reduction Act Notice, see the separate instructions.**

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## Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

**1** Briefly describe the organization's mission:

SALEM FAMILY RESOURCES - SUCCESS BY 6 PROVIDES SUPPORT AND PROGRAMS TO FAMILIES IN THE GREATER SALEM NEW HAMPSHIRE AREA TO HELP THEM MEET THE PHYSICAL, SOCIAL, EMOTIONAL AND EDUCATIONAL NEEDS OF THEIR YOUNG CHILDREN.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: _____) (Expenses $ 372,348 including grants of $ _____ ) (Revenue $ 196,938 )

TO IMPROVE ACCESS TO SERVICES AND INFORMATION AND TO PROVIDE A UNITED VOICE FOR CHILDREN ESPECIALLY THROUGH COMMUNITY EDUCATION, PARENTING GROUPS AND PLAY GROUPS.

**4b** (Code: _____) (Expenses $ _____ including grants of $ _____ ) (Revenue $ _____ )

**4c** (Code: _____) (Expenses $ _____ including grants of $ _____ ) (Revenue $ _____ )

**4d** Other program services (Describe on Schedule O.)

(Expenses $ including grants of $ ) (Revenue $ )

**4e** Total program service expenses 372,348

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## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | X | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions. | 2 | X | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I.* | 3 | | X |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II.* | 4 | | X |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III.* | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II.* | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | X |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV.* | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | X |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI* | 11a | | X |
| b | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.* | 11b | | X |
| c | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.* | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.* | 11d | | X |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.* | 11e | | X |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.* | 11f | | X |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | | X |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E.* | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV.* | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV.* | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV.* | 16 | | X |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions. | 17 | | X |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II.* | 18 | | X |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III.* | 19 | X | |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H.* | 20a | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II.* | 21 | | X |

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## Part IV Checklist of Required Schedules *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 22 | Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | | X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a* | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II* | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions). | | | |
| a | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV* | 28a | | X |
| b | A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV* | 28b | | X |
| c | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV* | 28c | | X |
| 29 | Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M* | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | 34 | | X |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | | X |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O | 38 | X | |

## Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 1a | 6 | | |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | | X | |

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**Part V Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

| | | | | | Yes | No |
|---|---|---|---|---|---|---|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a | 11 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | | | 2b | X | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year? | | | 3a | | X |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O* | | | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | | 4a | | X |
| b | If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | | 5a | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | | 5b | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | | 6a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | | 6b | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | | | |
| a | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | | | 7a | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | | 7b | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | | 7c | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | | 7e | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | | 7f | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | | 7g | | X |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | | 7h | | X |
| 8 | **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | | 8 | | X |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | | 9a | | X |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | | 9b | | X |
| 10 | **Section 501(c)(7) organizations.** Enter: | | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | | |
| 11 | **Section 501(c)(12) organizations.** Enter: | | | | | |
| a | Gross income from members or shareholders | 11a | | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | | | |
| 12a | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | | | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | | |
| 13 | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | | | 13a | | |
| | **Note:** See the instructions for additional information the organization must report on Schedule O. | | | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | | |
| c | Enter the amount of reserves on hand | 13c | | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | | 14a | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O* | | | 14b | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | | | 15 | | X |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | | | 16 | | X |
| 17 | **Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069. | | | 17 | | |

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**Part VI** **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . [X]

## Section A. Governing Body and Management

| | | | | | Yes | No |
|---|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 1a | 8 | | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | | | |
| b | Enter the number of voting members included in line 1a, above, who are independent | 1b | 8 | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | | 2 | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | | 3 | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | | 4 | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | | 5 | | X |
| 6 | Did the organization have members or stockholders? | | | 6 | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | | 7a | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | | 7b | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | | |
| a | The governing body? | | | 8a | X | |
| b | Each committee with authority to act on behalf of the governing body? | | | 8b | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* | | | 9 | | X |

## Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

| | | | Yes | No |
|---|---|---|---|---|
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? *If "No," go to line 13* | 12a | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* | 12c | X | |
| 13 | Did the organization have a written whistleblower policy? | 13 | X | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| a | The organization's CEO, Executive Director, or top management official | 15a | | X |
| b | Other officers or key employees of the organization | 15b | | X |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | | |

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed New Hampshire

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

DAVID VOEGELE (603)458-8815, 24 SCHOOL STREET, SALEM, NH 03079

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**Part VII** **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

## Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) DAVID VOEGELE<br>EXECUTIVE DIRECTOR | 34.00 | | | | X | | | 68,185 | 0 | 0 |
| (2) MARIE CHARABATI<br>BOARD MEMBER | 1.00 | X | | | | | | 0 | 0 | 0 |
| (3) ELIZABETH HAYES<br>BOARD MEMBER | 1.00 | X | | | | | | 0 | 0 | 0 |
| (4) DAVID BREAULT<br>BOARD MEMBER | 1.00 | X | | | | | | 0 | 0 | 0 |
| (5) MELISSA LAROUCHE<br>BOARD MEMBER | 1.00 | X | | | | | | 0 | 0 | 0 |
| (6) BONNIE WRIGHT<br>SECRETARY | 1.00 | X | | X | | | | 0 | 0 | 0 |
| (7) KEVIN MCKINNON<br>VICE PRESIDENT | 1.00 | X | | X | | | | 0 | 0 | 0 |
| (8) DEBORAH FAUTH<br>PRESIDENT | 5.00 | X | | X | | | | 0 | 0 | 0 |
| (9) DONNA LORANGER<br>TREASURER | 5.00 | X | | X | | | | 0 | 0 | 0 |
| (10) | | | | | | | | | | |
| (11) | | | | | | | | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |

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**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC) | (E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Subtotal | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | 68,185 | 0 | 0 |

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

| | | Yes | No |
|---|---|---|---|
| 3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* | 3 | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* | 4 | | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* | 5 | | X |

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

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## Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512–514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | 70 | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | 6,792 | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | 29,026 | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 68,852 | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | $ | | | | |
| | h **Total.** Add lines 1a-1f | | | 104,740 | | | |
| Program Service Revenue | | | Business Code | | | | |
| | 2a SFR PROGRAMMING | | 624410 | 196,938 | 196,938 | | |
| | b CNIDY JURY AWARDS | | 624410 | (20,369) | (20,369) | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f All other program service revenue | | | | | | |
| | g **Total.** Add lines 2a-2f | | | 176,569 | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | 7,737 | | | 7,737 |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | | | (i) Real / (ii) Personal | | | | |
| | 6a Gross rents | 6a | | | | | |
| | b Less: rental expenses | 6b | | | | | |
| | c Rental income or (loss) | 6c | | | | | |
| | d Net rental income or (loss) | | | | | | |
| | | | (i) Securities / (ii) Other | | | | |
| | 7a Gross amount from sales of assets other than inventory | 7a | | | | | |
| | b Less: cost or other basis and sales expenses | 7b | | | | | |
| | c Gain or (loss) | 7c | | | | | |
| | d Net gain or (loss) | | | | | | |
| | 8a Gross income from fundraising events (not including $ 6,792 of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | | |
| | b Less: direct expenses | 8b | | | | | |
| | c Net income or (loss) from fundraising events | | | | | | |
| | 9a Gross income from gaming activities. See Part IV, line 19 | 9a | 150,568 | | | | |
| | b Less: direct expenses | 9b | 5,050 | | | | |
| | c Net income or (loss) from gaming activities | | | 145,518 | 145,518 | | |
| | 10a Gross sales of inventory, less returns and allowances | 10a | | | | | |
| | b Less: cost of goods sold | 10b | | | | | |
| | c Net income or (loss) from sales of inventory | | | | | | |
| Miscellanous Revenue | | | Business Code | | | | |
| | 11a EMPLOYEE RETENTION CRED | | 900099 | 13,632 | | | 13,632 |
| | b | | | | | | |
| | c | | | | | | |
| | d All other revenue | | | | | | |
| | e **Total.** Add lines 11a-11d | | | 13,632 | | | |
| | 12 **Total revenue.** See instructions | | | 448,196 | 322,087 | 0 | 21,369 |

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## Part IX Statement of Functional Expenses

*Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*

Check if Schedule O contains a response or note to any line in this Part IX . . . . . X

| ***Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.*** | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 68,185 | 51,139 | 8,523 | 8,523 |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 243,045 | 243,045 | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | 24,436 | 23,098 | 669 | 669 |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 14,853 | | 14,853 | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) | 12,710 | 7,812 | 4,898 | |
| 12 Advertising and promotion | 3,258 | 945 | 2,202 | 111 |
| 13 Office expenses | 16,170 | 5,101 | 11,069 | |
| 14 Information technology | 1,830 | | 1,830 | |
| 15 Royalties | | | | |
| 16 Occupancy | 32,770 | 18,800 | 13,970 | |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | 6,248 | | 6,248 | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a PROGRAM SERVICE EXPENSES | 12,202 | 12,202 | | |
| b BANK CHARGES/MERCHANT FEES | 3,712 | 3,635 | 77 | |
| c DUES, LIC, MTGS, CONFERENCES | 7,862 | 6,412 | 553 | 897 |
| d UTILITIES/POSTAGE/MISC | 1,175 | 159 | 1,016 | |
| e All other expenses | | | | |
| 25 **Total functional expenses.** Add lines 1 through 24e | 448,456 | 372,348 | 65,908 | 10,200 |
| 26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720) | | | | |

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## Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

| | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|
| Assets | 1 | Cash - non-interest-bearing | | 1 | |
| | 2 | Savings and temporary cash investments | 294,623 | 2 | 248,304 |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | 1,364 | 4 | 47,882 |
| | 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a | | | |
| | b | Less: accumulated depreciation — 10b | | 10c | |
| | 11 | Investments - publicly traded securities | | 11 | |
| | 12 | Investments - other securities. See Part IV, line 11 | | 12 | |
| | 13 | Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | | 15 | 2,261 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 33) | 295,987 | 16 | 298,447 |
| Liabilities | 17 | Accounts payable and accrued expenses | 578 | 17 | 3,299 |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 | **Total liabilities.** Add lines 17 through 25 | 578 | 26 | 3,299 |
| Net Assets or Fund Balances | | **Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.** | | | |
| | 27 | Net assets without donor restrictions | | 27 | |
| | 28 | Net assets with donor restrictions | | 28 | |
| | | **Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.** | | | |
| | 29 | Capital stock or trust principal, or current funds | | 29 | |
| | 30 | Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | 295,409 | 31 | 295,148 |
| | 32 | Total net assets or fund balances | 295,409 | 32 | 295,148 |
| | 33 | Total liabilities and net assets/fund balances | 295,987 | 33 | 298,447 |

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## Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . [X]

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 448,196 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 448,456 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | (260) |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 295,409 |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | (1) |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 295,148 |

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . [ ]

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis | | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c | | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | 3a | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | 3b | | |

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**SCHEDULE A (Form 990)**

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

**Attach to Form 990 or Form 990-EZ.**

**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

**Name of the organization**: SALEM FAMILY RESOURCES SUCCESS BY 6

**Employer identification number**: 56-2478920

## Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? Yes | No | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|---|---|---|---|---|---|---|
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

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**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4. | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | |

12 Gross receipts from related activities, etc. (see instructions) . . . . . **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) . . . . . **14** %

15 Public support percentage from 2022 Schedule A, Part II, line 14 . . . . . **15** %

16a **33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

b **33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. . . . . ☐

17a **10%-facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

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**Part III** **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 37,611 | 231,142 | 12,607 | 81,667 | 104,740 | 467,767 |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . | 115,005 | 72,762 | 177,060 | 166,182 | 176,569 | 707,578 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . . | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . . | | | | | | |
| 6 **Total.** Add lines 1 through 5 . . . . . | 152,616 | 303,904 | 189,667 | 247,849 | 281,309 | 1,175,345 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b . . . . . | | | | | | |
| 8 **Public support.** (Subtract line 7c from line 6.) . . . . . | | | | | | 1,175,345 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 . . . . . | 152,616 | 303,904 | 189,667 | 247,849 | 281,309 | 1,175,345 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . | 99 | 121 | 187 | 4,156 | 7,737 | 12,300 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . . | | | | | | |
| c Add lines 10a and 10b . . . . . | 99 | 121 | 187 | 4,156 | 7,737 | 12,300 |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . . | 55,791 | 30,129 | 114,433 | 87,821 | 159,150 | 447,324 |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) . . . . . | 208,506 | 334,154 | 304,287 | 339,826 | 448,196 | 1,634,969 |

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) . . . . . | 15 | 71.89 % |
| 16 | Public support percentage from 2022 Schedule A, Part III, line 15 . . . . . | 16 | 58.32 % |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f)) . . . | 17 | 1.00 % |
| 18 | Investment income percentage from **2022** Schedule A, Part III, line 17 . . . . . | 18 | 1.00 % |

19a **33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . ☐

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**Part IV** **Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

## Section A. All Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.* | 1 | | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).* | 2 | | |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.* | 3a | | |
| b | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.* | 3b | | |
| c | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.* | 3c | | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.* | 4a | | |
| b | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.* | 4b | | |
| c | Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.* | 4c | | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).* | 5a | | |
| b | **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | 5b | | |
| c | **Substitutions only.** Was the substitution the result of an event beyond the organization's control? | 5c | | |
| 6 | Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.*** | 6 | | |
| 7 | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).* | 7 | | |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).* | 8 | | |
| 9a | Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI**.* | 9a | | |
| b | Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI**.* | 9b | | |
| c | Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI**.* | 9c | | |
| 10a | Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.* | 10a | | |
| b | Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)* | 10b | | |

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## Part IV Supporting Organizations *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| **11** | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| **a** | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | **11a** | | |
| **b** | A family member of a person described on line 11a above? | **11b** | | |
| **c** | A 35% controlled entity of a person described on 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.*** | **11c** | | |

### Section B. Type I Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| **1** | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.* | **1** | | |
| **2** | Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.* | **2** | | |

### Section C. Type II Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| **1** | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).* | **1** | | |

### Section D. All Type III Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| **1** | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | **1** | | |
| **2** | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).* | **2** | | |
| **3** | By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.* | **3** | | |

### Section E. Type III Functionally Integrated Supporting Organizations

**1** *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions)****.*

**a** ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

**b** ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

**c** ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a government entity (see instructions).*

| | | | Yes | No |
|---|---|---|---|---|
| **2** | Activities Test. ***Answer lines 2a and 2b below.*** | | | |
| **a** | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.* | **2a** | | |
| **b** | Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.* | **2b** | | |
| **3** | Parent of Supported Organizations. ***Answer lines 3a and 3b below.*** | | | |
| **a** | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.*** | **3a** | | |
| **b** | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.* | **3b** | | |

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## Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**).* **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| **Section A - Adjusted Net Income** | | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|---|
| 1 | Net short-term capital gain | 1 | | |
| 2 | Recoveries of prior-year distributions | 2 | | |
| 3 | Other gross income (see instructions) | 3 | | |
| 4 | Add lines 1 through 3. | 4 | | |
| 5 | Depreciation and depletion | 5 | | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 | Other expenses (see instructions) | 7 | | |
| 8 | **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4) | 8 | | |

| **Section B - Minimum Asset Amount** | | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|---|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | | |
| a | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b | | |
| c | Fair market value of other non-exempt-use assets | 1c | | |
| d | **Total** (add lines 1a, 1b, and 1c) | 1d | | |
| e | **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*: | | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 | Multiply line 5 by 0.035. | 6 | | |
| 7 | Recoveries of prior-year distributions | 7 | | |
| 8 | **Minimum Asset Amount** (add line 7 to line 6) | 8 | | |

| **Section C - Distributable Amount** | | | | Current Year |
|---|---|---|---|---|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 | Enter 0.85 of line 1. | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3. | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | | |

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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**Part V** **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

| **Section D - Distributions** | | | **Current Year** |
|---|---|---|---|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 | |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 | |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 | |
| 4 | Amounts paid to acquire exempt-use assets | 4 | |
| 5 | Qualified set-aside amounts (prior IRS approval required) - *provide details in **Part VI**)* | 5 | |
| 6 | Other distributions *(describe in **Part VI**).* See instructions. | 6 | |
| 7 | **Total annual distributions.** Add lines 1 through 6. | 7 | |
| 8 | Distributions to attentive supported organizations to which the organization is responsive *(provide details in **Part VI**).* See instructions. | 8 | |
| 9 | Distributable amount for 2023 from Section C, line 6 | 9 | |
| 10 | Line 8 amount divided by line 9 amount | 10 | |

| **Section E - Distribution Allocations** (see instructions) | | **(i) Excess Distributions** | **(ii) Underdistributions Pre-2023** | **(iii) Distributable Amount for 2023** |
|---|---|---|---|---|
| 1 | Distributable amount for 2023 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2023 (reasonable cause required - *explain in **Part VI**).* See instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2023 | | | |
| a | From 2018 . . . . . | | | |
| b | From 2019 . . . . . | | | |
| c | From 2020 . . . . . | | | |
| d | From 2021 . . . . . | | | |
| e | From 2022 . . . . . | | | |
| f | **Total** of lines 3a through 3e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2023 distributable amount | | | |
| i | Carryover from 2018 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 | Distributions for 2023 from Section D, line 7: $ | | | |
| a | Applied to underdistributions of prior years | | | |
| b | Applied to 2023 distributable amount | | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 | Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in **Part VI**.* See instructions. | | | |
| 6 | Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in **Part VI**.* See instructions. | | | |
| 7 | **Excess distributions carryover to 2024**. Add lines 3j and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| a | Excess from 2019 . . . . | | | |
| b | Excess from 2020 . . . . | | | |
| c | Excess from 2021 . . . . | | | |
| d | Excess from 2022 . . . . | | | |
| e | Excess from 2023 . . . . | | | |

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**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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**Schedule B**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Schedule of Contributors

**Attach to Form 990, 990-EZ, or Form 990-PF.**
**Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

**2023**

| Name of the organization | Employer identification number |
|---|---|
| SALEM FAMILY RESOURCES SUCCESS BY 6 | 56-2478920 |

**Organization type** (check one):

| **Filers of:** | **Section:** |
|---|---|
| Form 990 or 990-EZ | ☒ 501(c)( **3** ) (enter number) organization |
| | ☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation |
| | ☐ 527 political organization |
| Form 990-PF | ☐ 501(c)(3) exempt private foundation |
| | ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | ☐ 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule.**

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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Name of organization: SALEM FAMILY RESOURCES SUCCESS BY 6

Employer identification number: 56-2478920

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| 1 | STATE OF NEW HAMPSHIRE DHHS<br>29 HAZEN DRIVE<br>CONCORD NH 03301 | $ 29,026 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| 2 | STATE OF NH CHILDREN'S TRUST<br>10 FERRY ST, NO 308<br>CONCORD NH 03301 | $ 50,577 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| 3 | NEW HAMPSHIRE CHARITABLE FOUNDATION<br>37 PLEASANT STREET<br>CONCORD NH 03301 | $ 10,000 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

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**SCHEDULE D (Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

**Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
**Attach to Form 990.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

**Name of the organization**: SALEM FAMILY RESOURCES SUCCESS BY 6

**Employer identification number**: 56-2478920

## Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate value of contributions to (during year) | | |
| 3 | Aggregate value of grants from (during year) | | |
| 4 | Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

## Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | | | Held at the End of the Tax Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | |
| b | Total acreage restricted by conservation easements | 2b | |
| c | Number of conservation easements on a certified historic structure included on line 2a | 2c | |
| d | Number of conservation easements included on line 2c, acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

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## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

**3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other _____

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . . ☐ **Yes** ☐ **No**

## Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . ☐ **Yes** ☐ **No**

**b** If "Yes," explain the arrangement in Part XIII and complete the following table.

| | | Amount |
|---|---|---|
| **c** Beginning balance | **1c** | |
| **d** Additions during the year | **1d** | |
| **e** Distributions during the year | **1e** | |
| **f** Ending balance | **1f** | |

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . . . ☐ **Yes** ☐ **No**

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII . . . . . ☐

## Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|
| **1a** Beginning of year balance | | | | | |
| **b** Contributions | | | | | |
| **c** Net investment earnings, gains, and losses | | | | | |
| **d** Grants or scholarships | | | | | |
| **e** Other expenditures for facilities and programs | | | | | |
| **f** Administrative expenses | | | | | |
| **g** End of year balance | | | | | |

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment _____%
- **b** Permanent endowment _____%
- **c** Term endowment _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | | Yes | No |
|---|---|---|---|
| **(i)** Unrelated organizations? | **3a(i)** | | |
| **(ii)** Related organizations? | **3a(ii)** | | |
| **b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | **3b** | | |

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

## Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| **1a** Land | | | | |
| **b** Buildings | | | | |
| **c** Leasehold improvements | | | | |
| **d** Equipment | | | | |
| **e** Other | | | | |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B)* | | | | |

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## Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 12, col.(B))* | | |

## Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 13, col. (B))* | | |

## Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| (1) SECURITY DEPOSITS | 2,230 |
| (2) EMPLOYEE ADVANCES | 31 |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 15 col. (B))* | 2,261 |

## Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 25 col. (B))* | |

**2.** Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

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## Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| a | Net unrealized gains (losses) on investments | 2a | | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | |
| 3 | Subtract line **2e** from line **1** | | | 3 | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)* | | | 5 | |

## Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | |
| 3 | Subtract line **2e** from line **1** | | | 3 | |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)* | | | 5 | |

## Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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**SCHEDULE G (Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

**Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.**

**Attach to Form 990 or Form 990-EZ.**

**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization: SALEM FAMILY RESOURCES SUCCESS BY 6

Employer identification number: 56-2478920

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

| | **(i)** Name and address of individual or entity (fundraiser) | **(ii)** Activity | **(iii)** Did fundraiser have custody or control of contributions? Yes | No | **(iv)** Gross receipts from activity | **(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)** | **(vi)** Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| **Total** . . . . . | | | | | | | |

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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**Part II** **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

| | | | (a) Event #1 (event type) | (b) Event #2 (event type) | (c) Other events (total number) | (d) Total events (add col. (a) through col. (c)) |
|---|---|---|---|---|---|---|
| Revenue | 1 | Gross receipts | | | | |
| | 2 | Less: Contributions | | | | |
| | 3 | Gross income (line 1 minus line 2) | | | | |
| Direct Expenses | 4 | Cash prizes | | | | |
| | 5 | Noncash prizes | | | | |
| | 6 | Rent/facility costs | | | | |
| | 7 | Food and beverages | | | | |
| | 8 | Entertainment | | | | |
| | 9 | Other direct expenses | | | | |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | | |
| | 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | | |

**Part III** **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

| | | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|---|---|---|---|---|---|---|
| Revenue | 1 | Gross revenue | | | 150,568 | 150,568 |
| Direct Expenses | 2 | Cash prizes | | | | |
| | 3 | Noncash prizes | | | | |
| | 4 | Rent/facility costs | | | 5,000 | 5,000 |
| | 5 | Other direct expenses | | | 50 | 50 |
| | 6 | Volunteer labor | ☐ Yes ____ % ☐ No | ☐ Yes ____ % ☐ No | ☐ Yes ____ % ☒ No | |
| | 7 | Direct expense summary. Add lines 2 through 5 in column (d) | | | | 5,050 |
| | 8 | Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | 145,518 |

**9** Enter the state(s) in which the organization conducts gaming activities: NH

**a** Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No

**b** If "No," explain:

**10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☒ No

**b** If "Yes," explain:

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**11** Does the organization conduct gaming activities with nonmembers? . . . . . [X] Yes [ ] No

**12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? . . . . . [ ] Yes [X] No

**13** Indicate the percentage of gaming activity conducted in:

**a** The organization's facility . . . . . **13a** %

**b** An outside facility . . . . . **13b** 100.000 %

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name TOMMY LECESSE C/O CHASERS POKER

Address 7 VETERANS MEMORIAL PARKWAY SALEM NH 03079

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . [X] Yes [ ] No

**b** If "Yes," enter the amount of gaming revenue received by the organization $ 150,568 and the amount of gaming revenue retained by the third party $ 307,348

**c** If "Yes," enter name and address of the third party:

Name LISA WITHROW C/O CHASERS POKER

Address 7 VETERANS MEMORIAL PARKWAY SALEM NH 03079

**16** Gaming manager information:

Name LISA WITHROW C/O CHASERS POKER

Gaming manager compensation $

Description of services provided SUPERVISOR

[ ] Director/officer [ ] Employee [ ] Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . [ ] Yes [X] No

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year . . . . . $

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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**SCHEDULE O (Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.**

**Attach to Form 990 or Form 990-EZ.**
**Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization
**SALEM FAMILY RESOURCES SUCCESS BY 6**

**Employer identification number**
**56-2478920**

**01. Form 990 governing body review (Part VI, line 11)**

THE ORGANIZATION'S BOARD OF DIRECTORS APROVES THE FORM 990 PRIOR TO FILING.

**02. Conflict of interest policy compliance (Part VI, line 12c)**

EACH MEMBER OF THE BOARD OF DIRECTORS REVIEWS THE CONFLICT OF INTEREST POLICY ANNUALLY AND SIGNS A DOCUMENT SAYING THEY ARE IN COMPLIANCE.

**03. Governing documents, etc, available to public (Part VI, line 19)**

THE ORGANIZATIONS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

**04. Explanation of other changes in net assets or fund balances (Part XI, line 9)**

ROUNDING.

**05. List of other fees for services expenses (Part IX, line 11g)**

CONSISTS OF CONTRACTED SERVICES, BACKGROUND CHECKS AND PAYROLL SERVICES.

**06. Part XI, response or note to any line in Part XI**

ROUNDING

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| 990 | Overflow Statement (This page is not filed with the return. It is for your records only.) | 2023 Page 1 |
|---|---|---|

Name(s) as shown on return: SALEM FAMILY RESOURCES SUCCESS BY 6

FEIN: 56-2478920

## OTHER FEES

| Description | Amount |
|---|---|
| PROGRAM CONTRACTED SERVICES | $ 7,774 |
| BACKGROUND CHECKS | 38 |
| **Total:** | **$ 7,812** |

## OTHER FEES

| Description | Amount |
|---|---|
| PROGRAM | $ 3,000 |
| PAYROLL FEES | 1,868 |
| BACKGROUND CHECKS | 30 |
| **Total:** | **$ 4,898** |

## GAMING OTHER EXPENSES

| Description | Amount |
|---|---|
| STATE OF NH LICENSE | $ 50 |
| **Total:** | **$ 50** |

# Melissa LaRocque, MSCJ

[redacted]

## CORE COMPETENCIES

| | | |
|---|---|---|
| Program Improvement | Proactive & Effective | Results/Goal Driven |
| Training Development | Relationship Building | Growth Initiatives |
| Board of Director | Strategic Planning | Effective Leadership |
| Data collection & analysis | Mentoring Relationships | Culture of Openness |
| Trauma Informed | TBRI Practitioner | |

## PROFESSIONAL EXPERIENCE

**EXECUTIVE DIRECTOR- SALEM FAMILY RESOURCES** **01/2025-PRESENT**

**Director of Program Services – Future in Sight** **03/2024-2025**
**Concord, NH**

- **Oversees** daily operations of all services in the state of NH for the Blind and Visually impaired- this includes adult services, youth services, specialty programs, and volunteer services.
- Works under the CFO and President and CEO supporting leadership initiatives, policy development, contractual relationships and supporting all staff and program service delivery.

**Director of Operations & Quality Improvement Specialist & Program Director**
**| Dover Children's Home | Dover NH** **05/16 – 03/2024**

**Director of Operations**

- **Administered** the day-to-day operations of Dover Children's Home of adolescents providing leadership and direction in the treatment services of youth, working with stakeholders and state agencies assessing and collaborating the needs for youth in care.
- **Maintained** a positive work environment by providing a culture of openness, collaboration and cooperation for the adolescents to deliver structure and program commitments resulting in excellence.
- **Managed** the hiring and staffing of the residential program 24/7, including staff training, personnel files management, and all regulatory compliance for state and 'CARF' accreditation. Continues to support ongoing accreditation, licensing and state certifications for the operation of the program to ensure compliancy.
- **Implementation –** as a 'TBRI' practitioner has implemented an evidence-based curriculum into the agency and other provider agencies around the state of NH

**Quality Improvement Specialist**

- **Created** and implemented numerous standard operating procedures and policies to support 'CARF accreditation' that remains ongoing. Created work groups amongst the Administration for initial and ongoing CARF expectations. Achieved a 3-year CARF accreditation with no recommendations in June 2021 for the organization.
- **Networked** and collaborated with other agencies to enhance the knowledge and understanding of CARF standards and their application to the DCH residential group home. Attended a national CARF training to support the understanding of the performance improvement plan required to be submitted annually by the agency.
- **Implemented numerous new trainings** for the agency and created training materials in areas of health & safety, financial policies, various clinical subjects, new hire orientation training amongst other topics

- **Collaborated** with the Executive Director and the Board of Director members in defining the strategic plan and priorities of the organization by supporting the engagement of all parties involved.

**Program Supervisor** | **The Key Program, Inc | Methuen, MA** **03/08 - 05/16**

- **Promoted** from Residential Counselor through the tiers of positions to Program Supervisor to oversee the day-to-day operations of the residential group home accessing and screening the intakes brought in.
- **Assisted** troubled youths and their families with the development of positive life skills and experiences to teach them how to pursue productive and rewarding lives.
- **Recruited** staff with the knowledge and hands-on experience needed for an intensive supervision and training environment in a 24/7 program.
- **Participated** heavily in crisis support and on call support for mental health screenings and acute crisis needs of youth to help them feel they were safe.

**Child Protective Service Worker/ NH Division for Children, Youth & Families/ Nashua, NH** **2010-2013**

- **Supported** and protected children in the NH State Child Protection System with a strong voice proactively and effectively to ensure their safety, as well as protecting their rights, which changed the course of their lives in many cases.
- **Strategized** with families ways to problem solve, create safety plans for their families, and access social service resources to help strengthen their home and parenting skills.

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## EDUCATION & HONORS

**Roger Williams University** | Bristol, RI May 2010 | 3.98 GPA

**Master's** in Criminal Justice - course work focused on juvenile delinquency and family violence issues.
Research methods and statistical analysis required competency exams passed.

**University of New Hampshire** | Durham, NH May 2008 | 3.8 GPA

**Bachelor's** in Arts of Sociology - relevant coursework in the sociology of gender & sexual violence against women

***Attendee to Inaugural Conference of President Obama from academic invite on political issues during graduate school.***

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## OTHER QUALIFICATIONS OF INTEREST

Worked 3 years in NH State's Child Welfare System
10+ years as Program Director | 10+ years in Residential Group Homes
MANDT Certified Trainer (de-escalation and restraint)
First Aid / CPR Certified Trainer
TBRI practitioner
Board of Director member for 'Brigid's House of Hope'

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-18)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Seacoast Mental Health Center, Inc. | | 1.4. Grantee Address<br>1145 Sagamore Avenue, Portsmouth, NH, 03801 | |
| 1.5 Grantee Phone #<br>603-661-7900 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$430,765 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>DocuSigned by: Jay Couture A9953D2454F1468... 9/24/2026 | | 1.12. Name & Title of Grantee Signor 1<br>Jay Couture President and CEO | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by: Katja S. Fox ED9D05B04C63442... 9/25/2026 | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino 748734844941480... Assistant Attorney General, On: 9/25/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").



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**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



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approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials DS DC

Date 9/24/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

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1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available statewide.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 1: Expand prevention and family strengthening services for older adults, including, but not limited to:

1.5.1.1. Supporting evidence-based and/or evidence-informed primary, secondary, and tertiary prevention programs and services, including efforts to:

1.5.1.1.1. Promote healthy lifestyles, reduce isolation, build skills and resilience and facilitate community-based prevention efforts particularly for older adults; and

1.5.1.1.2. Providing support for public and non-public school programs and services for students with OUD and any cooccurring SUD/MH issues or who have been affected by OUD and any co-occurring SUD/MH issues within their family.

1.5.1.2. Supporting family strengthening programs for children, youth and families impacted by OUD/SUD including kinship caregivers and foster parents.

1.6. The Grantee must expand Referral, Education, Assistance and Prevention (REAP) programming, statewide, to provide older adults, ages 60 years and older, and their families with timely services before opioid or substance use escalates into crisis. The Grantee must ensure REAP expansion includes:

1.6.1. Increased REAP Counselor staffing capacity to deliver a greater volume of one-on-one screening, brief intervention, education and

referral services offered in homes, community settings and via telehealth;

1.6.2. Enhanced REAP sessions for individuals identified as being at high risk for substance abuse composed of up to six (6) structured counseling sessions using evidence based approaches, including, but not limited to SBIRT (Screening, Brief Intervention, and Referral to Treatment), Motivational Interviewing, and Behavioral Activation; and

1.6.3. Enhanced statewide community education designed to equip older adults, caregivers, and community partners with accurate information, practical prevention strategies, and supportive messaging that normalizes help seeking. The Grantee must ensure community education activities include:

1.6.3.1. Community workshops in partnership with senior centers, libraries, housing authorities, faith based organizations, and other trusted community partners to reach older adults where they naturally gather;

1.6.3.2. Sessions focused on topics relevant to older adults, including, but not limited to strategies for healthy aging without misusing substances; safe medication use, storage and disposal; chronic pain management; coping with isolation; and overdose risk.

1.7. The Grantee must ensure REAP Counselors use validated screening tools such as AUDIT-C (Alcohol Use Disorders Identification Test–Consumption) and PHQ-9 (Patient Health Questionnaire-9).

1.8. The Grantee must ensure individuals participating in enhanced REAP sessions receive:

1.8.1. Workbooks, brochures, fact sheets, tailored digital content, and other practical tools in order to continue skill and knowledge building between sessions; and

1.8.2. Warm hand-offs to higher levels of care when screened at high risk.

1.9. The Grantee must conduct outreach to and collaborate with referral partners, including the Community Mental Health Centers, the Doorways, local hospitals and healthcare providers, aging services, housing providers, and first responders, to strengthen referral pathways and increase service utilization.

1.10. The Grantee must ensure sufficient qualified personnel are provided to conduct the expansion activities as described above, which must include, at a minimum:

1.10.1. REAP Program Director; and

1.10.2. REAP Counselors.

1.11. The Grantee must ensure REAP Counselors receive:

1.11.1. Specialized training in a structured brief treatment curriculum designed specifically for older adults to equip staff to provide the enhanced REAP sessions described in Section 1.6.2.; and

1.11.2. Regular in-service consultations to strengthen knowledge of referral processes, eligibility criteria, and available community-based programs.

1.12. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.13. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.14. Reporting

1.14.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.14.1.1. The name, mailing address, and physical address of the Grantee;

1.14.1.2. The time period covered by the report;

1.14.1.3. The date the report was prepared;

1.14.1.4. A detailed account of funding spent on approved uses;

1.14.1.5. The number of individuals served;

1.14.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.14.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.14.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.15. Additional Requirements

1.15.1. Background Checks

1.15.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.15.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.15.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.15.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.15.2. Confidential Data

1.15.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.15.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.15.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access

confidential data. The Grantee must provide attestations upon Department request.

1.15.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.2.4.1. How PII is gathered and stored;

1.15.2.4.2. Who will have access to PII;

1.15.2.4.3. How PII will be used in the system;

1.15.2.4.4. How individual consent will be achieved and revoked; and

1.15.2.4.5. Privacy practices.

1.15.2.5. The Department may conduct follow-up PIAs in the event of:

1.15.2.5.1. Significant process changes; and/or

1.15.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access

and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

**3.3. Credits and Copyright Ownership**

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers,

requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to

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which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget

| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| **Contractor Name:** | *Seacoast Mental Health Center, Inc.* | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | |
| **Indirect Cost Rate (if applicable)** | 0.00% | |
| **Line Item** | **Program Cost - Funded by DHHS - G&C approval - 6/30/27** | **Program Cost - Funded by DHHS - SFY 28** |
| 1. Salary & Wages | $11,406 | $11,976 |
| 2. Fringe Benefits | $3,421 | $3,592 |
| 3. Consultants | $172,730 | $187,730 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 |
| 5.(a) Supplies - Educational | $0 | $0 |
| 5.(b) Supplies - Lab | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 |
| 5.(e) Supplies - Office | $3,950 | $0 |
| 6. Travel | $0 | $0 |
| 7. Software | $0 | $0 |
| 8. (a) Other - Marketing/Communications | $4,000 | $0 |
| 8. (b) Other - Education and Training | $3,000 | $3,000 |
| 8. (c) Other - Other (specify below) | $0 | $0 |
| *Safe Disposal Pouches* | $2,400 | $2,400 |
| *Medication Organizers* | $1,580 | $1,580 |
| *Enhanced REAP Workbooks* | $9,000 | $9,000 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 |
| Total Direct Costs | $211,487 | $219,278 |
| Total Indirect Costs | $0 | $0 |
| ***Subtotals*** | $211,487 | $219,278 |
| | **TOTAL** | **$430,765** |

DS

Contractor Initials: _____

Date: 9/24/2026

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# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

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1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

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Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SEACOAST MENTAL HEALTH CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 21, 1963. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **65254**
Certificate Number: **0007668995**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 14th day of January A.D. 2026.

David M. Scanlan
Secretary of State

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**CERTIFICATE OF AUTHORITY**

I, Monica F. Kieser, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of Seacoast Mental Health Center, Inc.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on August 31, 2026, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That Geraldine "Jay" Couture (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Seacoast Mental Health Center, Inc. to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: August 31, 2026

Signature of Elected Officer
Name: Monica F. Kieser
Title: President, Board of Directors

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ACORD®

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 9/1/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
Fred C. Church Insurance
41 Wellman Street
Lowell MA 01851

**CONTACT NAME:** Jennifer Norton
**PHONE (A/C, No, Ext):** 978-458-1865 **FAX (A/C, No):** 978-454-1865
**E-MAIL ADDRESS:** jennifer_norton@ajg.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Philadelphia Indemnity Insurance Company | 18058 |
| INSURER B : Granite State HC & HS Trust | |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**INSURED** SEACMEN-01
Seacoast Mental Health Center, Inc.
1145 Sagamore Avenue
Portsmouth NH 03801

**COVERAGES** **CERTIFICATE NUMBER:** 94304201 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X **COMMERCIAL GENERAL LIABILITY** | | | PHPK2660642 | 3/1/2026 | 3/1/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | CLAIMS-MADE X OCCUR | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 1,000,000 |
| | | | | | | | MED EXP (Any one person) | $ 20,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | POLICY PRO-JECT LOC | | | | | | PRODUCTS - COMP/OP AGG | $ 3,000,000 |
| | OTHER: | | | | | | | $ |
| A | **AUTOMOBILE LIABILITY** | | | PHPK2660644 | 3/1/2026 | 3/1/2027 | COMBINED SINGLE LIMIT (Ea accident) | $ 1,000,000 |
| | X ANY AUTO | | | | | | BODILY INJURY (Per person) | $ |
| | OWNED AUTOS ONLY / SCHEDULED AUTOS | | | | | | BODILY INJURY (Per accident) | $ |
| | X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | X Comp $1,000 / X Coll $1,000 | | | | | | | $ |
| A | X **UMBRELLA LIAB** X OCCUR | | | PHUB902369 | 3/1/2026 | 3/1/2027 | EACH OCCURRENCE | $ 5,000,000 |
| | **EXCESS LIAB** CLAIMS-MADE | | | | | | AGGREGATE | $ 5,000,000 |
| | DED X RETENTION $ 10,000 | | | | | | | $ |
| B | **WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** Y / N | N / A | | R02359HCHS2026 | 1/1/2026 | 1/1/2027 | X PER STATUTE / OTH-ER | |
| | ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below | | | | | | E.L. EACH ACCIDENT | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 1,000,000 |
| A | Professional Liability | | | PHPK2660642 | 3/1/2026 | 3/1/2027 | $1,000,000<br>$3,000,000 | Per Occurrence<br>Annual Aggregate |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

**CERTIFICATE HOLDER**

DHHS
129 Pleasant Street
Concord NH 03301

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**

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# NONPROFIT COVER SHEET

**A. Entity Name: Seacoast Mental Health Center, Inc.**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Lindsay Hunt/603-957-5707/lhunt@smhc-nh.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Geraldine (Jay) Couture Title: President and CEO
Signature: Geraldine (Jay) Couture

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| Monica Kieser | Attorney |
| Vicki Boyd | Education/Policy/Publishing |
| Martha Byam | Clinical Associate Professor - Retired |
| Katherine Callahan | Principal |
| Brian Carolan | Principal & Chief Investment Officer |
| Mark Cochran | Regional Sales Director B2W Software |
| Jason Coleman | Financial Systems Analyst, United States Air Force |
| Rachael Ela | Private Banking Team Lead, Eastern Bank |
| Kristen Guilmette | Naro Law PLLC/Senior Trial Attorney |
| Sandi Hennequin | Vice President, U.S. Public Affairs, Emera Energy |
| Kimberly Hyer | Pediatrician, Hampton Pediatric Associates |
| Andy Mamczak | Owner AMM Consulting, LLC |
| Michael Ralph | Program Manager/Partial Hospitalization Program Portsmouth Hospital |
| Hannah Santy | Principal and Portfolio Manager |
| Thomas Sherman | Gastroenterologist - Retired |
| Seth Tondreault | Portsmouth Police Department |
| Mary Toumpas | Independent Compliance Consultant |

**D. List Key Personnel (**Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| Geraldine Couture | President/ CEO | $236,379.00 | $0 |
| Jodi Marshall | Chief Medical Officer | $300,754.48 | $0 |

| | | | |
|---|---|---|---|
| | | | $0 |
| | | | |
| | | | |
| | | | |

**DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY**

**E. Check one of the following:**

[ X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

**F. Check one of the following:**

[X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1747 | Seacoast Mental Health Center, Inc. | 1145 Sagamore Avenue | Portsmouth | NH | 03801 | G | 11/15/2026 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

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# SEACOAST MENTAL HEALTH CENTER, INC.

## *MISSION STATEMENT*

Seacoast Mental Health Center Inc. is a private, not-for-profit, comprehensive mental health facility serving the eastern half of Rockingham County, New Hampshire. The mission of the Center is to provide a broad, comprehensive array of high quality, effective and accessible mental health services to residents of the eastern half of Rockingham County.

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# Seacoast Mental Health Center, Inc.

FINANCIAL STATEMENTS

June 30, 2024

Docusign Envelope ID: D8B94DBB-3094-4998-A354-C402AE57CC0C

Seacoast Mental Health Center, Inc.
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KBS
Kittell Branagan & Sargent
*Certified Public Accountants*
Vermont License # 167

# INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Seacoast Mental Health Center, Inc.
Portsmouth, New Hampshire

## Opinion

We have audited the accompanying financial statements of Seacoast Mental Health Center, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Seacoast Mental Health Center, Inc. as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Seacoast Mental Health Center, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Seacoast Mental Health Center, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Seacoast Mental Health Center, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on Pages 13 through 16 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Kittell, Branagan + Sargent

St. Albans, Vermont
October 22, 2024

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Seacoast Mental Health Center, Inc.
STATEMENT OF FINANCIAL POSITION
June 30, 2024

## ASSETS

| | |
|---|---|
| CURRENT ASSETS | |
| Cash and Cash Equivalents | $ 1,680,848 |
| Accounts receivable (net of $448,963 allowance) | 1,553,339 |
| Investments | 12,763,362 |
| Restricted cash | 288,191 |
| Prepaid expenses | 193,297 |
| TOTAL CURRENT ASSETS | 16,479,037 |
| PROPERTY AND EQUIPMENT - NET | 878,294 |
| TOTAL ASSETS | $ 17,357,331 |

## LIABILITIES AND NET ASSETS

| | |
|---|---|
| CURRENT LIABILITIES | |
| Accounts payable | $ 97,309 |
| Deferred income | 66,848 |
| Accrued vacation | 326,419 |
| Accrued expenses | 1,649,660 |
| TOTAL CURRENT LIABILITIES | 2,140,236 |
| NET ASSETS | |
| Net assets without donor restriction | 15,217,095 |
| TOTAL LIABILITIES AND NET ASSETS | $ 17,357,331 |

See Notes to Financial Statements

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Seacoast Mental Health Center, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2024

| | |
|---|---|
| PUBLIC SUPPORT AND REVENUES | |
| Public support - | |
| Federal | $ 186,062 |
| State of New Hampshire - BMHS | 2,136,739 |
| Other public support | 998,495 |
| Total Public Support | 3,321,296 |
| Revenues - | |
| Program service fees | 18,326,732 |
| Other revenue | 1,444,921 |
| Total Revenues | 19,771,653 |
| TOTAL PUBLIC SUPPORT AND REVENUES | 23,092,949 |
| OPERATING EXPENSES | |
| BBH funded program services - | |
| Children services | 5,803,030 |
| Emergency services | 3,534,334 |
| Adult services | 11,369,592 |
| Act Team | 1,677,576 |
| Substance Use Disorder | 552,071 |
| Fairweather Lodge | 1,244,744 |
| REAP | 369,458 |
| TOTAL EXPENSES | 24,550,805 |
| EXCESS OF PUBLIC SUPPORT AND REVENUE OVER EXPENSES FROM OPERATIONS | (1,457,856) |
| OTHER INCOME | |
| Investment Income | 1,497,876 |
| TOTAL INCREASE IN NET ASSETS | 40,020 |
| NET ASSETS WITHOUT DONOR RESTRICTION, beginning | 15,177,075 |
| NET ASSETS WITHOUT DONOR RESTRICTION, ending | $ 15,217,095 |

See Notes to Financial Statements

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Seacoast Mental Health Center, Inc.
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2024

| | |
|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Increase in net assets | $ 40,020 |
| Adjustments to reconcile to net cash provided by operations: | |
| Depreciation | 168,737 |
| Unrealized gain on investments | (940,088) |
| (Increase) decrease in: | |
| Accounts receivable - trade | (424,103) |
| Prepaid expenses | 29,342 |
| (Decrease) in: | |
| Accounts payable & accrued liabilities | 687,350 |
| Deferred income | (18,683) |
| NET CASH USED BY OPERATING ACTIVITIES | (457,425) |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Purchases of property and equipment | (203,885) |
| Investment activity, net | (510,445) |
| NET CASH USED BY FINANCING ACTIVITIES | (714,330) |
| NET DECREASE IN CASH | (1,171,755) |
| CASH AND RESTRICTED CASH AT BEGINNING OF YEAR | 3,140,794 |
| CASH AND RESTRICTED CASH AT END OF YEAR | $ 1,969,039 |

See Notes to Financial Statements

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## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Organization

Seacoast Mental Health Center, Inc. (the Center) is a not-for-profit corporation, organized under New Hampshire law to provide services in the areas of mental health, and related non-mental health programs; it is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code. In addition, the organization qualifies for the charitable contribution deduction under Section 170 (b)(1)(a) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

### Basis of Presentation

The financial statements of the Center have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). (ASC) 958-205 was effective July 1, 2018.

Under the provisions of the Guide, net assets and revenues and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Center and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor- imposed restrictions and may be expended for any purpose in performing the primary objectives of the Center. The Center's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

### Basis of Accounting

Income and expenses are reported on the accrual basis, which means that income is recognized as it is earned, and expenses are recognized as they are incurred whether or not cash is received or paid out at that time.

### Income Taxes

Consideration has been given to uncertain tax positions. The federal income tax returns for the years ended after June 30, 2021, remain open for potential examination by major tax jurisdictions, generally for three years after they were filed.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Related Organizations
The Center leases property and equipment from Seacoast Mental Health Center Resource Group, Inc. - a related non-profit corporation formed in 1985 for the benefit of Seacoast Mental Health Center, Inc. Seacoast Mental Health Center Resource Group was formed to support the operations of Seacoast Mental Health Center, Inc. by managing and renting property and raising other funds on its behalf.

Depreciation
The cost of property, equipment and leasehold improvements is depreciated over the estimated useful life of the assets using the straight line method. Assets deemed to have a useful life greater than three years are deemed capital in nature. Estimated useful lives range from 3 to 30 years.

State Grants
The Center receives a number of grants from and has entered into various contracts with the State of New Hampshire related to the delivery of mental health services.

Vacation Pay and Fringe Benefits
Vacation pay is accrued and charged to the programs when earned by the employee. Fringe benefits are allocated to the appropriate program expense based on the percentage of actual time spent on the programs.

Cash and Cash Equivalents
For purposes of the statement of cash flows, the Center considers all short-term debt securities purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable
Accounts receivable are recorded based on the amount billed for services provided, net of respective allowances.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Client Service Revenue

The Center recognizes client service revenue in accordance with ASC Topic 606. Client Service Revenue is reported at the amount that reflects the consideration the corporation expects to receive in exchange for the services provided. These amounts are due from patients or third-party payers and include variable consideration for retroactive adjustments, if any, under reimbursement programs. Performance obligations are determined based on the nature of the services provided. Client service revenue is recognized as performance obligations are satisfied. The Center recognized revenue for mental health services in accordance with ASC 606, Revenue for contracts with Customers. The Center has determined that these services included under the daily or monthly fee have the same timing and pattern of transfer and are a series of distinct services that are considered one performance obligation which is satisfied over time. The Center receives revenues for services under various third-party payer programs which include Medicaid and other third-party payers. The transaction price is based on standard charges for services provided to residents, reduced by applicable contractual adjustments, discounts, and implicit pricing concessions. The estimates of contractual adjustments and discounts are based on contractual agreements, discount policy, and historical collection experience. The corporation estimates the transaction price based on the terms of the contract with the payer, correspondence with the payer and historical trends.

Client service revenue (net of contractual allowances and discounts but before taking account of the provision for bad debts) recognized during the year ended June 30, 2024 totaled $18,326,732 of which $17,730,226 was revenue from third-party payors and $596,506 was revenue from self-pay clients.

Third Party Contractual Arrangements

A significant portion of patient revenue is derived from services to patients insured by third-party payors. The center receives reimbursement from Medicare, Medicaid, Blue Cross, and other third-party insurers at defined rates for services rendered to patients covered by these programs.

The difference between the established billing rates and the actual rate of reimbursement is recorded as allowances when recorded. A provision for estimated contractual allowances is provided on outstanding patient receivables at the balance sheet date.

New Accounting Standards - Adoption of FASB ASU 2016-13 and Related Standards

On July 1, 2023, the Center adopted FASB ASU 2016-03, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Center adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the center's financial statements but did change how the allowance for doubtful accounts and credit losses is determined.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts Receivable and Allowance for Credit Losses

In evaluating the collectability of accounts receivable, the Center uses relevant available information, from internal and external sources, relating to past events, current conditions, reasonable and supportable forecasts, and analyzes trends for each major payer source of revenue for the purpose of estimating the appropriate amounts of the allowance for doubtful accounts. Data in each major payer source is regularly reviewed to evaluate the adequacy of the allowance for doubtful accounts. Specifically, for receivables relating to services provided to clients having third-party coverage, an allowance for doubtful accounts and a corresponding provision for bad debts are established for amounts outstanding for an extended period of time and for third-party payers experiencing financial difficulties; for receivables relating to self-pay clients, a provision for bad debts is made in the period services are rendered based on experience indicating the inability or unwillingness of clients to pay amounts for which they are financially responsible.

The Center has tracked historical loss information for its accounts receivable and compiled historical credit loss percentages for different aging categories (current, 1-30 days past due, 31-60 days past due, 61-90 days past due, and more than 90 days past due). The center believes the historical loss information it has compiled is a reasonable base on which to determine expected credit losses for accounts receivable held at June 30, 2024 because the compositions of the accounts receivable at those dates are consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its services provided to clients have not changed significantly over time). Additionally, the center has determined that the current and reasonable and supportable forecasted economic conditions are consistent with the economic conditions included in the historical information. As a result, the historical loss rates have not been adjusted for differences in current conditions or forecasted changes. Accordingly, the allowance for doubtful accounts was $448,963 for the year ended June 30, 2024.

NOTE 2 CLIENT SERVICE REVENUES FROM THIRD PARTY PAYORS

The Center has agreements with third-party payors that provide payments to the Center at established rates. These payments include:

New Hampshire and Managed Medicaid

The Center is reimbursed for services from the State of New Hampshire and Managed Care Organizations (MCOs) for services rendered to Medicaid clients. Payments for these services are received in the form of monthly capitation amounts that are predetermined in a contractual agreement with the MCOs.

Approximately 81% of net client service revenue is from participation in the state and managed care organization sponsored Medicaid programs for the year ended June 30, 2024. Laws and regulations governing the programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates could change materially in the near term.

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## NOTE 2 CLIENT SERVICE REVENUES FROM THIRD PARTY PAYORS (continued)

As part of the contractual arrangement with the MCOs, the Center is required to provide a specific amount of services under an arrangement referred to as a Maintenance of Effort (MOE). Under the MOE, if levels of service are not met the Center may be subject to repayment of a portion of the revenue received. The MOE calculation is subject to interpretation and a source of continued debate and negotiations with MCOs. This MOE calculation may result in a liability that would require a payback to the MCOs. Due to workforce challenges and a significant retroactive rate adjustments throughout the year, the Center was unable to meet the MOE requirements for all three MCO's. The Center's estimated total payback of $601,529 is recorded as an accrued expense.

## NOTE 3 ACCOUNTS RECEIVABLE

| | |
|---|---|
| ACCOUNTS RECEIVABLE - TRADE | |
| Due from clients | $ 143,366 |
| Insurance companies | 436,282 |
| Medicaid receivable | 218,139 |
| Medicare receivable | 150,900 |
| | 948,687 |
| Allowance for doubtful accounts | (448,963) |
| | 499,724 |
| ACCOUNTS RECEIVABLE - OTHER | |
| BMHS | 398,515 |
| HHS Mitigating Fund Grant | 373,289 |
| MCO Directed Payments | 135,793 |
| REAP | 41,248 |
| Exeter Hospital | 38,182 |
| System of Care | 42,502 |
| Other AR | 24,086 |
| | 1,053,615 |
| TOTAL ACCOUNTS RECEIVABLE | $ 1,553,339 |

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## NOTE 4 INVESTMENTS

The Center has invested funds with R.M. Davis Wealth Management. The approximate breakdown of these investments are as follows:

| | Cost | Unrealized Gain (Loss) | Market Value |
|---|---|---|---|
| Cash & Money Market | $ 1,029,034 | $ - | $ 1,029,034 |
| Fixed Income | 5,685,760 | (170,417) | 5,515,343 |
| Equities | 3,332,638 | 1,845,779 | 5,178,417 |
| Exchange Traded Funds | 568,082 | 60,693 | 628,775 |
| Mutual Funds | 362,500 | (45,775) | 316,725 |
| Other Assets | 86,914 | 8,154 | 95,068 |
| | $ 11,064,928 | $ 1,698,434 | $ 12,763,362 |

Investment income consisted of the following:

| | |
|---|---|
| Interest and dividends | $ 386,697 |
| Realized losses | 210,844 |
| Unrealized gains | 940,088 |
| Fee expenses | (39,753) |
| TOTAL | $ 1,497,876 |

## NOTE 5 FAIR VALUE MEASUREMENTS

Professional accounting standards established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are described below:

Basis of Fair Value Measurement

Level 1- Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2- Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.

Level 3- Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

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## NOTE 5 FAIR VALUE MEASUREMENTS (continued)

All investments are categorized as Level 1 and recorded at fair value, as of June 30, 2024. As required by professional accounting standards, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

## NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment, at cost, consists of the following:

| | |
|---|---|
| Furniture, fixtures and computer equipment | $ 1,565,665 |
| Accumulated depreciation | (687,371) |
| Net Book Value | $ 878,294 |

## NOTE 7 LINE OF CREDIT

As of June 30, 2024, the Center had available a line of credit from a bank with an upper limit of $500,000. At that date, $-0- had been borrowed against the line of credit. These funds are available with an interest rate of The Wall Street Journal Prime Rate, floating with a floor rate of 4.25%. The line of credit is due on demand.

## NOTE 8 DEFERRED INCOME

| | |
|---|---|
| Alliance for Greater Good | $ 11,000 |
| Bauman Foundation | 14,315 |
| Foundation for Seacoast Health | 15,000 |
| NH Charitable Foundation | 18,858 |
| Other grants | 7,675 |
| TOTAL | $ 66,848 |

## NOTE 9 RELATED PARTY TRANSACTIONS

During the year ended June 30, 2024, the Center collected $84,000 from Seacoast Mental Health Center Resource Group, Inc. (Resource Group) in management fees for administrative services.

A line of credit is available to the Center from Resource Group with a limit of $500,000. Interest is charged at prime plus 1%. As of June 30, 2024, $-0- had been borrowed against the line of credit and the interest rate was The Wall Street Journal Prime Rate, plus one (9.50% at June 30, 2024). During the year ended June 30, 2024, $-0- was paid to the Resource Group in interest related to this line of credit.

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## NOTE 9 RELATED PARTY TRANSACTIONS (continued)

Operating Leases

During the year ended June 30, 2024, the Center rented properties and equipment from the Resource Group on a month to month basis. Total rent paid for the year was $834,262 and $101,412 for property and equipment, respectively. The Center is obligated to the Resource Group under cancelable leases to continue to rent these facilities and equipment at an annual rate of approximately $935,674. The annual rates of rents are revisited on an annual basis.

## NOTE 10 EMPLOYEE BENEFIT PLAN

The Center has the option to make contributions to a tax-sheltered annuity on behalf of its employees. This program covers substantially all full-time employees. During the year ended June 30, 2024, contributions of $609,983 were made by the Center to the plan.

## NOTE 11 CONCENTRATIONS OF CREDIT RISK

Cash deposits in the Center's accounts at June 30, 2024 consist of the following:

| | Book Balance | Bank Balance |
|---|---|---|
| Insured by FDIC* | $ 1,969,039 | $ 2,013,442 |

The differences between book and bank balances are reconciling items such as deposits in transit and outstanding checks.

* The Center has entered into an Insurance Cash Sweep Deposit Placement Agreement which places funds into deposit accounts at receiving depository institutions from the Center's transaction account with Destination Institutions. Each Destination Institution is insured by the Federal Deposit Insurance Corporation (FDIC) up to the current maximum deposit insurance amount of $250,000. Included in cash insured by FDIC as of June 30, 2024, is $1,763,442 deposited at Destination Institutions through the Insured Cash Sweep service.

The Center grants credit without collateral to its clients, most of who are area residents and are insured under third-party payor agreements. The mix of receivables due from clients and third-party payors at June 30, 2024 is as follows:

| | |
|---|---|
| Due from clients | 15 % |
| Insurance companies | 46 |
| Medicaid | 23 |
| Medicare | 16 |
| | 100 % |

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## NOTE 12 LIQUIDITY

The following reflects the Center's financial assets available within one year for general expenditures as of June 30, 2024:

| | |
|---|---|
| Cash and Cash Equivalents | $ 1,680,848 |
| Accounts Receivable | 1,553,339 |
| Investments | 12,763,362 |
| Financial assets available within one year for general expenditures | $ 15,997,549 |

As part of the Center's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

## NOTE 13 SUBSEQUENT EVENTS

In accordance with professional accounting standards, the Center has evaluated subsequent events through October 22, 2024, which is the date these financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2024, have been incorporated into the basic financial statements herein.

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# SUPPLEMENTARY INFORMATION

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Seacoast Mental Health Center, Inc.
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2024

| | Accounts Receivable Beginning of Year | Gross Fees | Contractual Allowances and Other Discounts Given | Cash Receipts | Bad Debts and Other Charges | Accounts Receivable End of Year |
|---|---|---|---|---|---|---|
| CLIENT FEES | $ 434,806 | $ 1,713,323 | $ (1,116,817) | $ (887,946) | $ - | $ 143,366 |
| MEDICAID | 280,999 | 16,227,652 | (1,337,493) | (14,953,019) | - | 218,139 |
| MEDICARE | 158,291 | 1,373,611 | (776,593) | (604,409) | - | 150,900 |
| OTHER INSURANCE | 358,630 | 3,772,387 | (1,529,338) | (2,165,397) | - | 436,282 |
| ALLOWANCE FOR UNCOLLECTIBLES | (440,685) | - | - | - | (8,278) | (448,963) |
| TOTAL | $ 792,041 | $ 23,086,973 | $ (4,760,241) | $ (18,610,771) | $ (8,278) | $ 499,724 |

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Seacoast Mental Health Center, Inc.
ANALYSIS OF BMHS REVENUES, RECEIPTS AND RECEIVABLES
For the Year Ended June 30, 2024

| | Receivable From BMHS Beginning of Year | BMHS Revenues Per Audited Financial Statements | Receipts for Year | Receivable From BMHS End of Year |
|---|---|---|---|---|
| CONTRACT YEAR, June 30, 2024 | $ 268,418 | $ 2,136,739 | $ (2,006,642) | $ 398,515 |

| Analysis of Receipts: Date of Receipt | Amount |
|---|---|
| 7/20/2023 | $ 16,076 |
| 7/24/2023 | 90,007 |
| 7/26/2023 | 13,161 |
| 8/3/2023 | 26,191 |
| 8/4/2023 | 14,661 |
| 8/7/2023 | 39,277 |
| 8/23/2023 | 6,250 |
| 8/24/2023 | 68,285 |
| 8/31/2023 | 20,482 |
| 9/7/2023 | 10,192 |
| 9/26/2023 | 27,973 |
| 10/11/2023 | 6,109 |
| 10/13/2023 | 187,482 |
| 10/20/2023 | 6,256 |
| 11/1/2023 | 84,903 |
| 11/7/2023 | 6,028 |
| 11/14/2023 | 1,920 |
| 11/22/2023 | 54,370 |
| 11/29/2023 | 8,567 |
| 12/1/2023 | 8,267 |
| 12/4/2023 | 151,274 |
| 12/11/2023 | 32,682 |
| 12/20/2023 | 86,277 |
| 12/28/2023 | 221,291 |
| 1/29/2024 | 128,110 |
| 2/1/2024 | 12,350 |
| 2/2/2024 | 26,962 |
| 2/16/2024 | 135,552 |
| 2/27/2024 | 44,185 |
| 3/18/2024 | 5,887 |
| 3/19/2024 | 8,115 |
| 3/20/2024 | 142,056 |
| 3/27/2024 | 22,313 |
| 3/28/2024 | 49,305 |
| 4/5/2024 | 3,333 |
| 4/23/2024 | 120,883 |
| 4/29/2024 | 9,646 |
| 4/30/2024 | 6,201 |
| 5/13/2024 | 6,962 |
| 5/21/2024 | 48,110 |
| 6/3/2024 | 4,726 |
| 6/27/2024 | 43,965 |
| | $ 2,006,642 |

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Seacoast Mental Health Center, Inc.
STATEMENT OF FUNCTIONAL PUBLIC SUPPORT AND REVENUES
For the Year Ended June 30, 2024

| | Total Agency | Admin. | Total Programs | Children | Emergency Services | Adult Services | Act Team | Substance Use Disorder | Fairweather Lodges | REAP |
|---|---|---|---|---|---|---|---|---|---|---|
| Program Service Fees: | | | | | | | | | | |
| Net Client Fee | $ 596,506 | $ - | $ 596,506 | $ 259,838 | $ 21,764 | $ 310,639 | $ 9,917 | $ (3,276) | $ (1,060) | $ (1,316) |
| Medicare | 597,018 | - | 597,018 | (50,942) | 20,378 | 598,954 | 24,034 | 4,594 | - | - |
| Medicaid | 14,890,159 | - | 14,890,159 | 6,428,063 | 306,027 | 6,892,865 | 523,490 | 253,427 | 486,287 | - |
| Other Insurance | 2,243,049 | - | 2,243,049 | 624,327 | 221,911 | 1,344,815 | 38,567 | 13,429 | - | - |
| Public Support - Other: | | | | | | | | | | |
| Local/County Government | 447,604 | 5,000 | 442,604 | 8,421 | 329,183 | 105,000 | - | - | - | - |
| Donations/Contributions | 550,208 | 106,529 | 443,679 | 152,900 | 8,266 | 77,410 | 4,709 | 55,614 | 3,270 | 141,510 |
| DCYF | 683 | - | 683 | 683 | - | - | - | - | - | - |
| Federal Funding: | | | | | | | | | | |
| Other Federal Grants | 186,062 | - | 186,062 | 70,702 | - | 16,192 | - | - | - | 99,168 |
| BMHS | | | | | | | | | | |
| Community Mental Health | 2,136,739 | 73,829 | 2,062,910 | 10,599 | 993,188 | 693,496 | 239,894 | - | - | 125,733 |
| Other Revenues | 1,444,921 | 472,622 | 972,299 | 122,201 | 9,795 | 480,201 | 295,130 | 1,568 | 62,710 | 694 |
| | 23,092,949 | 657,980 | 22,434,969 | 7,626,792 | 1,910,512 | 10,519,572 | 1,135,741 | 325,356 | 551,207 | 365,789 |
| Administration | - | (657,980) | 657,980 | 223,682 | 56,032 | 308,521 | 33,309 | 9,542 | 16,166 | 10,728 |
| TOTAL PUBLIC SUPPORT AND REVENUES | $ 23,092,949 | $ - | $ 23,092,949 | $ 7,850,474 | $ 1,966,544 | $ 10,828,093 | $ 1,169,050 | $ 334,898 | $ 567,373 | $ 376,517 |

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Seacoast Mental Health Center, Inc.
STATEMENT OF PROGRAM SERVICE EXPENSES
For the Year Ended June 30, 2024

| | Total Agency | Admin. | Total Programs | Children | Emergency Services | Adult Services | Act Team | Substance Use Disorder | Fairweather Lodges | REAP |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Costs: | | | | | | | | | | |
| Salary and wages | $ 16,346,516 | $ 941,593 | $ 15,404,923 | $ 3,646,228 | $ 2,477,800 | $ 7,133,027 | $ 1,057,046 | $ 368,345 | $ 617,239 | $ 105,238 |
| Employee benefits | 3,293,124 | 271,305 | 3,021,819 | 841,851 | 338,633 | 1,429,130 | 175,593 | 57,092 | 152,264 | 27,256 |
| Payroll Taxes | 1,091,906 | 59,292 | 1,032,614 | 243,769 | 174,017 | 474,382 | 64,168 | 26,216 | 43,082 | 6,980 |
| Professional Fees: | | | | | | | | | | |
| Accounting/audit fees | 46,971 | 2,525 | 44,446 | 11,197 | 6,812 | 20,123 | 2,887 | 1,053 | 1,966 | 408 |
| Legal fees | 119,731 | 855 | 118,876 | 5,500 | 937 | 84,154 | 27,712 | 166 | 338 | 69 |
| Other professional fees | 237,517 | 454 | 237,063 | 32,433 | 12,637 | 35,208 | 5,333 | 2,122 | 3,547 | 145,783 |
| Staff Devel. & Training: | | | | | | | | | | |
| Journals & publications | 1,119 | - | 1,119 | 105 | - | 229 | - | - | 785 | - |
| In Service Training | 25 | 25 | - | - | - | - | - | - | - | - |
| Conferences & conventions | 13,174 | 1,872 | 11,302 | 5,003 | 504 | 4,080 | 180 | 406 | 487 | 642 |
| Other Staff Development | 5,576 | 310 | 5,266 | 2,442 | 206 | 1,809 | 182 | 42 | 570 | 15 |
| Occupancy costs: | | | | | | | | | | |
| Rent | 840,491 | 253,307 | 587,184 | 127,418 | 40,029 | 231,482 | 36,041 | 15,714 | 132,661 | 3,839 |
| Other Utilities | 112,062 | 25,664 | 86,398 | 18,552 | 5,898 | 33,797 | 5,364 | 2,318 | 19,939 | 530 |
| Maintenance & repairs | 152,489 | 36,785 | 115,704 | 20,899 | 6,749 | 39,475 | 5,978 | 2,571 | 39,437 | 595 |
| Consumable Supplies: | | | | | | | | | | |
| Office | 45,975 | 16,962 | 29,013 | 7,695 | 3,069 | 11,851 | 1,801 | 688 | 3,650 | 259 |
| Building/household | 53,581 | 11,053 | 42,528 | 7,591 | 2,454 | 14,291 | 2,126 | 955 | 14,632 | 479 |
| Medical | 2,628 | 164 | 2,464 | 486 | 171 | 1,437 | 174 | 186 | 8 | 2 |
| Other/Software Subscriptions | 683,312 | 176,731 | 506,581 | 118,729 | 56,480 | 229,072 | 35,804 | 9,625 | 20,563 | 36,308 |
| Depreciation | 168,737 | 45,353 | 123,384 | 30,852 | 16,401 | 57,845 | 8,970 | 2,641 | 5,506 | 1,169 |
| Equipment rental | 99,999 | 23,707 | 76,292 | 16,619 | 8,282 | 30,108 | 5,943 | 1,409 | 13,340 | 591 |
| Advertising | 4,234 | 1,006 | 3,228 | 1,015 | 108 | 1,566 | 149 | 279 | 103 | 8 |
| Printing | 13,973 | 2,562 | 11,411 | 1,783 | 2,732 | 3,381 | 628 | 174 | 672 | 2,041 |
| Telephone/communications | 232,877 | 39,555 | 193,322 | 47,035 | 39,257 | 74,232 | 14,272 | 4,549 | 11,722 | 2,255 |
| Postage/shipping | 10,817 | 1,800 | 9,017 | 2,154 | 1,351 | 3,951 | 747 | 210 | 430 | 174 |
| Transportation: | | | | | | | | | | |
| Staff | 279,181 | 3,423 | 275,758 | 66,112 | 24,089 | 105,331 | 69,737 | 3,434 | 4,853 | 2,202 |
| Assist to Individuals: | | | | | | | | | | |
| Client services | 348,308 | 5,665 | 342,643 | 3,584 | 1,979 | 302,694 | 943 | 245 | 32,547 | 651 |
| Insurance: | | | | | | | | | | |
| Malpractice/bonding | 78,521 | 26,069 | 52,452 | 12,978 | 4,160 | 23,571 | 3,739 | 1,634 | 5,998 | 372 |
| Vehicles | 4,285 | - | 4,285 | - | - | 728 | 728 | - | 2,829 | - |
| Comp. Property/liability | 125,964 | 49,872 | 76,092 | 18,861 | 5,982 | 34,189 | 5,425 | 2,353 | 8,737 | 545 |
| Membership Dues | 1,739 | - | 1,739 | 466 | 282 | 751 | 113 | 26 | 81 | 20 |
| Other Expenditures | 135,973 | 27,672 | 108,301 | 32,890 | 11,712 | 49,642 | 7,383 | 2,069 | 4,060 | 545 |
| | 24,550,805 | 2,025,581 | 22,525,224 | 5,324,247 | 3,242,731 | 10,431,536 | 1,539,166 | 506,522 | 1,142,046 | 338,976 |
| Admin. Allocation | - | (2,025,581) | 2,025,581 | 478,783 | 291,603 | 938,056 | 138,410 | 45,549 | 102,698 | 30,482 |
| TOTAL PROGRAM EXPENSES | $ 24,550,805 | $ - | $ 24,550,805 | $ 5,803,030 | $ 3,534,334 | $ 11,369,592 | $ 1,677,576 | $ 552,071 | $ 1,244,744 | $ 369,458 |

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Geraldine A. Couture

[redacted]

## Professional Experience

**Seacoast Mental Health Center, Inc., Portsmouth, NH**
**Executive Director, April 2002**

**Seacoast Mental Health Center, Inc., Portsmouth, NH**
**Associate Director, March 1993 – April 2002**
**Interim Director of Child Adolescent and Family Services, November 2000 –**
**Compliance Officer**
Oversee fiscal and administrative functions of large community mental health center
Coordinate development and monitoring of annual budget and state contract.
Facilitate ongoing development of team model Child, Adolescent and Family Services Department including direct supervision of management staff, regional planning and inter-agency collaboration.
Chair: Compliance Committee.
Member: Personnel, Staff Growth and Development and Quality Improvement Committees

**Strafford Guidance Center, Inc., Dover, NH**
**Business Manager, December 1991 - March 1993**
Assistant Business Manager, January 1991 - December 1991
Accounts Receivable Manager, August 1987 - January 1991
Actively oversee daily operations of Accounts Receivable Department in a community mental health center.
Participate in development and monitoring of annual budget and contract with the New Hampshire Division of Mental Health.

Rochester Site Office Manger, December 1986 - August 1987
Responsible for all daily operations of satellite office.

Administrative Assistant, June 1986 - December 1986
Provided administrative support services to the Director of the Community Support Program.

**Fradco Holdings, Inc., Greensburg, PA**
**President, June 1984 - April 1986**
Administered all functions of company dealing in coal, timber and natural gas holdings.

## Educational Experience

**University of New Hampshire, Durham, NH**
Master of Health Administration, May 2001.

**University of New Hampshire, Durham, NH**
Bachelor of Science, College of Life Sciences and Agriculture, Family and Consumer Studies, May 1984

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## Honors and Awards

Federal Traineeship in Health Management and Policy, Academic Year 2000-2001

## Membership

National Association of Reimbursement Officers, Past President

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# Jodi F. Marshall (Leverone), M.D.

## Education

**Dartmouth Medical School,** Hanover, NH — 2002 – 2006
Medical Degree

**Hamilton College,** Clinton, NY — 1997 – 2001
Bachelor of Arts in Neuroscience, Magna Cum Laude

## Postdoctoral Training

**Geriatric Psychiatry Fellowship** — 2010 – 2011
Dartmouth-Hitchcock Medical Center, Lebanon, NH

**Chief Resident, Adult Psychiatry Residency Training Program** — 2009 - 2010
Dartmouth-Hitchcock Medical Center, Lebanon, NH

**Adult Psychiatry Residency Training Program** — 2008 - 2009
Dartmouth-Hitchcock Medical Center, Lebanon, NH

**Combined Residency in Internal Medicine and Psychiatry** — 2006 - 2008
Dartmouth-Hitchcock Medical Center, Lebanon, NH

## Academic Appointments

**Instructor in Psychiatry** — 2009 - 2011
Dartmouth Medical School, Hanover, NH

## Professional Work Experience

**Chief Medical Officer** — 2022 - present
Seacoast Mental Health Center, Portsmouth, NH

**Medical Director** — 2020 – 2022
St. Joseph Hospital, Senior Behavioral Health Unit, Nashua, NH

**Medical Director** — 2019 - 2020
Frisbie Memorial Hospital, Department of Geropsychiatry, Rochester, NH

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**Staff Psychiatrist** 2015 - 2019
Frisbie Memorial Hospital, Department of Geropsychiatry, Rochester, NH

**Staff Psychiatrist** 2011 - 2015
Seacoast Mental Health Center, Portsmouth, NH

**Consulting Psychiatrist** 2013 - 2014
Optum Telepsychiatry Services and MindCare

**Staff Psychiatrist** 2012 - 2013
Frisbie Memorial Hospital, Department of Geropsychiatry, Rochester, NH

**Physician in Charge** 2008 – present
New Hampshire Hospital, Concord, NH

## Clinical Skills

In addition to having the basic skill set of a general adult psychiatrist and geriatric psychiatrist, I also have experience in the following areas:

**Hospice/Palliative Care**

**Clinical Trials**

**Community Mental Health Care**

**Electroconvulsive Treatment**

## Research Experience

**Study Physician** 2008 - 2009
Dartmouth Psychopharmacology Research Group, Concord, NH
Worked on several projects investigating pharmacological interventions for patients with schizophrenia, with a focus on those in the first episode of psychosis and those with co-occurring substance use disorders.

**Research Assistant** 2005
Dartmouth Medical School, Department of Psychiatry, Lebanon, NH
Assisted in developing an algorithm for simplifying complex psychotropic medication regimens.

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**Technical Research Assistant** 2000 - 2003
Center for Neurologic Diseases, Harvard Medical School,
and Brigham and Women's Hospital, Boston, MA
Examined the use of immunotherapy for the prevention and
treatment of Alzheimer's disease.

## Committee Assignments

**Chair, Behavioral Health Committee** 2020 – present
St. Joseph Hospital

**Geriatric Best Practice Committee** 2011- 2012
Exeter Hospital

**Compliance Committee** 2009 - 2010
Dartmouth-Hitchcock Psychiatric Associates

**Residency Call Committee** 2009
Psychiatry Residency Training Program, Dartmouth-Hitchcock Medical Center

**Curriculum Redesign Committee** 2008 - 2009
Psychiatry Residency Training Program, Dartmouth-Hitchcock Medical Center

**Ethics Committee** 2008 – 2010
Dartmouth-Hitchcock Medical Center

**Education Policy Committee** 2006 – 2010
Psychiatry Residency Training Program, Dartmouth-Hitchcock Medical Center

## Professional Memberships and Activities

American Association for Geriatric Psychiatry 2008 – present
American Psychiatric Association 2004 - 2012
American Medical Association 2002 - 2009

## Academic Awards and Honors

Staff Excellence Award, New Hampshire Hospital 2011
American Psychiatric Institute for Research and Education 2008
and Janssen Pharmaceutica Research Scholar
Department of Internal Medicine Excellence in Teaching Award 2006
Department of Psychiatry Award for Excellence in Clinical Psychiatry 2006
Graduated *magna cum laude* from Hamilton College. 2001
Phi Beta Kappa, invited member, Hamilton College 2001
Sigma Xi, the scientific research society, invited member, Hamilton College 2001
Awarded distinction upon completion of honors senior thesis in Neuroscience, 2001
Hamilton College.

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Honors Senior Thesis in Neuroscience, Hamilton College, 2000 - 2001
chool,
and Brigham and Women's Hospital, Boston, MA
Psi Chi, the national honor society for psychology, invited member, 2000
Hamilton College

## Teaching Experience

**Lecturer**, Adult Psychiatry Residency Program Didactics Series 2009 – 2010
Dartmouth-Hitchcock Medical Center, Lebanon, NH
**Instructor,** Critical Thinking for Medical Students 2009 - 2010
Dartmouth Medical School, Hanover, NH

**Instructor and Lecturer,** Third Year Medical Student Psychiatry Clerkship 2008 - 2010
Dartmouth Medical School, Hanover, NH

## Original Articles

**Marshall JF**. Early Intervention in Psychosis. American Journal of Psychiatry Residents' Journal August 2009: 5-6.

Lemere CA, Beierschmitt A, Iglesias M, Spooner ET, Bloom JK, **Leverone JF**, Zheng JB, Seabrook TJ, Louard D, Li D, Selkoe DJ, Palmour RM, Ervin FR. Alzheimer's disease A beta vaccine reduces central nervous system abeta levels in a non-human primate, the Caribbean vervet. American Journal of Pathology 2004;165(Pt 1): 283-97.

Gandy S, DeMattos RB, Lemere CA, Heppner FL, **Leverone J**, Aguzzi A, Ershler WB, Dai J, Fraser P, Hyslop PS, Holtzman DM, Walker LC, Keller ET. Alzheimer A beta vaccination of rhesus monkeys (Macaca mulatta). Alzheimer's Disease and Associated Disorders 2004;18(Pt 1): 44-6.

Gandy S, DeMattos RB, Lemere CA, Heppner FL, **Leverone J**, Aguzzi A, Ershler WB, Dai J, Fraser P, St George Hyslop P, Holtzman, DM, Walker LC, Keller E. Alzheimer's Aβ vaccination of rhesus monkeys (*Macaca mullata*). Mechanisms of Ageing and Development 2004;125:149-151.

Lemere CA, Spooner ET, LaFrancois J, Malester B, Mori C, **Leverone JF,** Matsuoka Y, Taylor, J., DeMattos RB, Holtzman DM, Clements JD, Selkoe DJ, Duff KE. Evidence for peripheral clearance of cerebral Aβ protein following chronic, active Aβ immunization in PSAPP mice. Neurobiology of Disease 2003;14(Pt 1): 10-18.

**Leverone JF**, Spooner ET, Lehman HK, Clements JD, Lemere CA. Aβ1-15 is less immunogenic than Aβ1-40/42 for intranasal immunization of wild-type mice but may be effective for "boosting." Vaccine 2003;21(Pts 17-18):2197-2206.

Lemere CA, Spooner ET, **Leverone JF**, Mori C, Iglesias M, Bloom JK, Seabrook TJ. Amyloid-beta immunization in Alzheimer's disease transgenic mouse models and wildtype mice. Neurochemical Research 2003; 28(Pt 7):1017-1027.

Spooner ET, Desai RV, Mori C, **Leverone JF**, Lemere CA. The generation and characterization of potentially therapeutic Aβ antibodies in mice: Differences according to strain and immunization protocol. Vaccine 2002;21(Pts 3-4):290-297.

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Lemere CA, Spooner ET, **Leverone JF**, Mori C, Clements JD. Intranasal immunotherapy for the treatment of Alzheimer's disease: *Escherichia coli* LT and LT(R192G) as mucosal adjuvants. Neurobiology of Aging 2002;23(Pt 6):991-1000.

**Book Chapters**

Lemere CA, Spooner ET, **Leverone JF**, Clements JD. Improvements in intranasal amyloid-beta (Aβ) immunization in mice. In: Selkoe DJ, Christen Y, editors. Immunization against Alzheimer's disease and other neurodegenerative disorders. New York: Springer-Verlag; 2003.

Lemere CA, Seabrook TJ, Iglesias M, Mori C, **Leverone JF**, Spooner ET. Modulating amyloid-beta levels by immunotherapy: A potential strategy for the prevention and treatment of Alzheimer's disease. In: Saido TC, editor. Amyloid-beta metabolism and Alzheimer's disease. Landes Biosciences; 2003

**Scientific Communications**

DL Noordsy, **JF Marshall**, JN Wieland Smith, AI Green. Clozapine vs. risperidone for people with first episode schizophrenia and co-occurring cannabis use disorder (poster). International Congress on Schizophrenia Research 2009 San Diego, California, USA.

DL Noordsy, **JF Marshall**, JN Wieland Smith, AI Green. Clozapine vs. risperidone for people with first episode schizophrenia and co-occurring cannabis use disorder (poster). 23rd Annual Neuroscience Day 2009. Dartmouth-Hitchcock Medical Center, Lebanon, NH, USA.

CA Lemere, M Iglesias, ET Spooner, JK Bloom, **JF Leverone**, D Li, JB Zheng, TJ Seabrook, DJ Selkoe, FR Ervin, RM Palmour, A Beierschmitt. Aß immunization in aged vervet monkeys reduces Aß levels in brain and CSF (platform). Society for Neuroscience 33rd Annual Meeting 2003 New Orleans, Louisiana, USA.

CA Lemere, M Iglesias, ET Spooner, JK Bloom, **JF Leverone**, D Li, JB Zheng, TJ Seabrook, DJ Selkoe, FR Ervin, RM Palmour, A Beierschmitt. Aß immunization in old vervet monkeys leads to the generation of anti-Aß titers, decreased Aß levels in CSF and decreased Aß levels in the periphery (platform). 6th International Conference on Progress in Alzheimer's and Parkinson's Diseases 2002. Seville, Spain.

CA Lemere, ET Spooner, **JF Leverone**, D Li, JB Zheng, A Monsonego, DJ Selkoe, FR Ervin, RM Palmour, A Beierschmitt. Aß immunization in monkeys generates anti-Aß titers and increased peripheral Aß levels (platform). Society for Neuroscience 32nd Annual Meeting 2002. Orlando, FL, USA.

ET Spooner, **JF Leverone**, D Li, M Reed, W Xia, CA Lemere. Chronic intranasal Aß immunization in APP Tg mice: A lasting effect? (poster). Society for Neuroscience 32nd Annual Meeting 2002. Orlando, FL, USA.

CA Lemere, ET Spooner, J LaFrancois, **JF Leverone**, Y Matsuoka, R DeMattos, D Holtzman, JD Clements, DJ Selkoe, KE Duff. Evidence for the "peripheral sink" hypothesis following chronic, active Aß immunization in PSAPP mice (poster). 8th International Conference on Alzheimer's Disease and Related Disorders 2002. Stockholm, Sweden.

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ET Spooner, **JF Leverone**, B Malester, J LaFrancois, J Clements, DJ Selkoe, K Duff, CA Lemere. Immunization levels and corresponding increase in serum Aß (2002) (poster). Massachusetts Alzheimer's Disease Research Center 15th Annual Poster Session 2002. Massachusetts General Hospital, Boston, MA, USA.

CA Lemere, ET Spooner, B Malester, J LaFrancois, C Mori, **JF Leverone**, JD Clements, DJ Selkoe, KE Duff. Aß immunization of PSAPP mice leads to decreased cerebral Aß and a corresponding increase in serum Aß (platform). Society for Neuroscience 31st Annual Meeting 2001. San Diego, CA, USA.

**JF Leverone**, ET Spooner, C Mori, DA Weldon, H Lehman, JD Clements, CA Lemere. E.coli heat labile enterotoxin (LT) dramatically increases anti-Aß antibody titers following intranasal (i.n.) Aß immunization in mice (poster). Society for Neuroscience 31st Annual Meeting 2001. San Diego, CA, USA.

ET Spooner, **JF Leverone**, C Mori, JD Clements, DJ Selkoe, CA Lemere. Nasal immunization of B6D2F1 mice with heat labile enterotoxin (poster). Massachusetts Alzheimer's Disease Research Center 14th Annual Poster Session 2001. Massachusetts General Hospital, Boston, MA, USA.

## Oral Presentations

| | |
|---|---|
| Palliative Care in Dementia<br>Jeanne Anderson Alzheimer's Conference, Dartmouth Hitchcock Medical Center | 2010 |
| End of Life Care in Dementia<br>Palliative Care Department, Dartmouth Hitchcock Medical Center | 2011 |

## Licensure and Certification

| | |
|---|---|
| Board Certification in Geriatric Psychiatry | 2014 |
| Board Certification in Psychiatry | 2011 |
| New Hampshire Medical License #14086 | 2008 |

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-19)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>SOS Recovery Community Organization, Inc. | | 1.4. Grantee Address<br>PO Box 1090, Rochester, NH, 03866 | |
| 1.5 Grantee Phone #<br>603-969-1305 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$416,231 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>John Burns<br>BC49C31BA91944E...<br>9/18/2026 | | 1.12. Name & Title of Grantee Signor 1<br>John Burns<br>Executive Director | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox<br>ED9D05B04C63442...<br>9/18/2026 | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox<br>Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br><br>By: DocuSigned by: Robyn Guarino 748734844941460... Assistant Attorney General, On: 9/18/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Initial

Grantee Initials JB

Date 9/18/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Grantee Initials Initial JB

Date 9/18/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Initial

Grantee Initials JB

Date 9/18/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure services are available in Strafford and Carroll Counties, and the greater Seacoast region of New Hampshire.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 1: Expand prevention and family strengthening services for older adults, including, but not limited to:

1.5.1.1. Supporting evidence-based and/or evidence-informed primary, secondary, and tertiary prevention programs and services, including efforts to:

1.5.1.1.1. Promote healthy lifestyles, reduce isolation, build skills and resilience and facilitate community-based prevention efforts particularly for older adults; and

1.5.1.1.2. Providing support for public and non-public school programs and services for students with OUD and any cooccurring SUD/MH issues or who have been affected by OUD and any co-occurring SUD/MH issues within their family.

1.5.1.2. Supporting family strengthening programs for children, youth and families impacted by OUD/SUD including kinship caregivers and foster parents.

1.6. The Grantee must implement the Family Recovery and Prevention Initiative (Initiative), a comprehensive prevention and family strengthening program designed to support caregivers and adolescents impacted by OUD/SUD, behavioral health challenges, trauma, justice-system involvement, and family instability. The Grantee must ensure the Initiative integrates the following

components into its existing continuum of care:

1.6.1. Peer recovery support;

1.6.2. Collaborative & Proactive Solutions (CPS), a program of Lives in the Balance;

1.6.3. Caregiver education;

1.6.4. Youth engagement;

1.6.5. Family navigation; and

1.6.6. Community-based prevention.

1.7. The Grantee must use CPS-informed programming designed to improve family functioning, reduce escalation into justice-system involvement, and strengthen long-term recovery and prevention outcomes by providing:

1.7.1. Structured parenting education;

1.7.2. Family coaching; and

1.7.3. Collaborative problem-solving strategies.

1.8. The Grantee must ensure voluntary, low-barrier, family-centered, and recovery-oriented family service programming is offered through recovery centers, mobile outreach, telehealth platforms, community partnerships, child welfare, and justice-system referral pathways.

1.9. The Grantee must expand regional and statewide capacity to embed CPS into family-serving systems by conducting a “train-the trainer” series on CPS with three pilot agencies to be identified by the Grantee and approved by the Department.

1.10. The Grantee must coordinate with relevant organizations, providers and coalitions to support implementation of the Initiative, including, but not limited to:

1.10.1. Formal referral pathways.

1.10.2. Warm handoff procedures.

1.10.3. Multidisciplinary communication.

1.10.4. Shared training opportunities.

1.10.5. Case coordination.

1.10.6. Community outreach.

1.10.7. Ongoing collaboration meetings with referral partners.

1.11. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.12. The Grantee must participate in meetings with the Department on a quarterly

basis, or as otherwise requested by the Department.

1.13. Reporting

1.13.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.13.1.1. The name, mailing address, and physical address of the Grantee;

1.13.1.2. The time period covered by the report;

1.13.1.3. The date the report was prepared;

1.13.1.4. A detailed account of funding spent on approved uses;

1.13.1.5. The number of individuals served;

1.13.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.13.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.13.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.14. Additional Requirements

1.14.1. Background Checks

1.14.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.14.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.14.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.14.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14.2. Confidential Data

1.14.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.14.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein, eligible to participate in work associated with the Grant Agreement.

1.14.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.14.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.14.2.4.1. How PII is gathered and stored;

1.14.2.4.2. Who will have access to PII;

1.14.2.4.3. How PII will be used in the system;

1.14.2.4.4. How individual consent will be achieved and revoked; and

1.14.2.4.5. Privacy practices.

1.14.2.5. The Department may conduct follow-up PIAs in the event of:

1.14.2.5.1. Significant process changes; and/or

1.14.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

### 3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

### 3.3. Credits and Copyright Ownership

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New

Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and

records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to

which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1, Budget

| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| **Contractor Name:** | *SOS Recovery Community Organization, Inc.* | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | |
| **Indirect Cost Rate (if applicable)** | 15.00% | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Funded by DHHS - SFY 28** |
| 1. Salary & Wages | $112,973 | $112,973 |
| 2. Fringe Benefits | $25,984 | $25,984 |
| 3. Consultants | $27,129 | $22,529 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 |
| 5.(a) Supplies - Educational | $2,400 | $2,401 |
| 5.(b) Supplies - Lab | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 |
| 5.(e) Supplies - Office | $4,600 | $1,200 |
| 6. Travel | $5,184 | $5,184 |
| 7. Software | $1,400 | $1,400 |
| 8. (a) Other - Marketing/Communications | $1,800 | $1,800 |
| 8. (b) Other - Education and Training | $3,500 | $3,500 |
| 8. (c) Other - Other (specify below) | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 |
| Total Direct Costs | $184,970 | $176,971 |
| Total Indirect Costs | $27,745 | $26,545 |
| ***Subtotals*** | $212,715 | $203,516 |
| | **TOTAL** | **$416,231** |

Initial

Contractor Initials: JB

Date: 9/18/2026

# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Docusign Envelope ID: F9D2040E-49FD-80D0-806B-057D71589A00

# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SOS RECOVERY COMMUNITY ORGANIZATION, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 25, 2022. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **914698**
Certificate Number: **0007918172**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 28th day of April A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: F9D2040E-49FD-80D0-806B-057D71589A00

**CERTIFICATE OF AUTHORITY**

I, _____Charles Mancuso_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of __SOS Recovery Community Organization, Inc._____.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on __February 9_____, 20_24___, at which a quorum of the Directors/shareholders were present and voting.
(Date)

**VOTED:** That ____John Burns, Executive Director_____ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of __SOS Recovery Community Organization, Inc_____ to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 08/31/2026

Charles Mancuso
Charles Mancuso (Aug 31, 2026 11:24:52 EDT)
Signature of Elected Officer
Name: Charles Mancuso
Title: Board President

Docusign Envelope ID: F9D2040E-49FD-80D0-806B-057D71589A00

ACORD

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/31/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
CGI Insurance, Inc.
5 Dartmouth Drive
Auburn NH 03032

CONTACT NAME: Teri Davis
PHONE (A/C, No, Ext): (877) 562-8954 FAX (A/C, No): (866) 574-2443
E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Selective Insurance Group, Inc. | 12572 |
| INSURER B : Granite State Healthcare Trust | |
| INSURER C : | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**INSURED**
SOS Recovery Community Organization, Inc
PO Box 1090
Rochester NH 03866

**COVERAGES** **CERTIFICATE NUMBER:** 26-27 Master **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. *LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | [X] COMMERCIAL GENERAL LIABILITY<br>[ ] CLAIMS-MADE [X] OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>[X] POLICY [ ] PRO-JECT [ ] LOC<br>[ ] OTHER: | Y | | S2577968 | 07/01/2026 | 07/01/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 1,000,000 |
| | | | | | | | MED EXP (Any one person) | $ 20,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ 300,0000 |
| | | | | | | | Errors & Omissions | $ 1,000,000 |
| A | AUTOMOBILE LIABILITY<br>[X] ANY AUTO<br>[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS<br>[ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY | | | S2577968 | 07/01/2026 | 07/01/2027 | COMBINED SINGLE LIMIT (Ea accident) | $ 1,000,000 |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | Uninsured motorist combined single | $ 1,000,000 |
| A | [X] UMBRELLA LIAB [X] OCCUR<br>[ ] EXCESS LIAB [ ] CLAIMS-MADE<br>[ ] DED [ ] RETENTION $ | | | S2577968 | 07/01/2026 | 07/01/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | AGGREGATE | $ 1,000,000 |
| | | | | | | | | $ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [N]<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | P10190HCHS2026 | 01/01/2026 | 01/01/2027 | [X] PER STATUTE [ ] OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 1,000,000 |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Workers Compensation 3A State: NH

State of New Hampshire is an Additional Insured per written contract or agreement.

**CERTIFICATE HOLDER**

State of New Hampshire Department of Health and Human Services
129 Pleasant Street
Concord NH 03301-3857

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**


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# NONPROFIT COVER SHEET

**A. Entity Name: SOS Recovery Community Organization**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: John Burns, 603-969-1305, john@sosrco.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: John Burns Title: Executive Director
Signature:

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Charles Mancuso (President)** | Retired |
| **Bradford Paige (Treasurer)** | Retired President & CEO Kennebunk Savings Bank. |
| **Elizabeth Cushing (Secretary)** | Investigator – NH Public Defenders |
| **James Duffy** | Founder and President, Smoke Works |
| **Lara Drolet** | Former Chief Marketing and Communications Office, Greater Seacoast Community Health |
| **John Iudice, LICSW, MLADC** | Owner, Addiction Recovery Services |
| **Caitlin McGrath-Levesque (Vice President)** | Co-Founder and Executive Director, Red's Good Vibes |
| **Robert Richard-Snipes** | Housing Case Manager, Families in Transition |
| | |
| | |
| | |
| | |

**D. List Key Personnel (**Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **John Burns** | Executive Director | 110,000 | 11,000 |
| **Samantha MacKenzie** | Family & Adolescent Program Manager | 60,000 | 24,000 |
| | | | |
| | | | |
| | | | |
| | | | |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[X] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 34117 | SOS Recovery Community Organization, Inc. | PO Box 1090Rochester, NH 03866 | Rochester | NH | 03866 | G | 5/15/2027 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ N/A | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

**SOS Recovery Community Organization**

## Our Mission

The mission of SOS Recovery Community Organization is to support all people affected by substance use with peer-based solutions and advocacy to reduce the harm and stigma of drugs.

## Our Vision

SOS Recovery Community Organization envisions a world where recovery is widely embraced through low-barrier access to inclusive and respectful supports, and where all who seek recovery have access to the care and resources they need to achieve their self-defined goals.

# SOS RECOVERY COMMUNITY ORGANIZATION
# FINANCIAL STATEMENTS

## FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

**(With Independent Auditor's Report Thereon)**

SOS RECOVERY COMMUNITY ORGANIZATION
FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

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Murphy Gaudreau Hoskinson, Inc.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
SOS Recovery Community Organization
Rochester, New Hampshire 03867

***Opinion***

We have audited the financial statements of SOS Recovery Community Organization (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of SOS Recovery Community Organization as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of SOS Recovery Community Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Other Matter***

Other accountants performed a compilation engagement with respect to the 2023 financial statements and their report thereon, dated July 15, 2024, stated that they did not audit or review those financial statements and, accordingly, express no opinion or other form of assurance on them.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about SOS Recovery Community

A One Tara Boulevard, LL - Suite 008, Nashua, NH 03062
W www.mghcpas.com
P (603) 619-3128
F (603) 417-2134

Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SOS Recovery Community Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about SOS Recovery Community Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Murphy Gaudreau Hoskinson, Inc.

Murphy Gaudreau Hoskinson, Inc.
Nashua, New Hampshire
July 11, 2025

MGH

| | 2024 | 2023 (Compiled) |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| Cash and cash equivalents | $ 451,944 | $ 135,292 |
| Accounts receivable | 36,139 | 14,830 |
| Grants receivable | 181,608 | 197,252 |
| Prepaid expenses | 1,051 | 1,000 |
| Total Current Assets | 670,742 | 348,374 |
| Property and Equipment - Net | 179,088 | 214,388 |
| Operating Leases Right-of-Use Assets - Net | 343,346 | 158,409 |
| Long-term Assets | | |
| Security deposits | 2,200 | 4,350 |
| Total Assets | $ 1,195,376 | $ 725,521 |
| **LIABILITIES AND NET ASSETS** | | |
| Current Liabilities | | |
| Current portion of operating leases liability | 78,657 | 80,451 |
| Accounts payable | 38,386 | 25,646 |
| Accrued expenses | 30,532 | 18,052 |
| Contract liability | 7,862 | 1,626 |
| Total Current Liabilities | 155,437 | 125,775 |
| Long-Term Liabilities | | |
| Long-term operating leases liability - net of current porti | 270,300 | 80,520 |
| Total Liabilities | 425,737 | 206,295 |
| Net Assets | | |
| Without donor restrictions | 565,185 | 284,018 |
| With donor restrictions | 204,454 | 235,208 |
| Total Net Assets | 769,639 | 519,226 |
| Total Liabilities and Net Assets | $ 1,195,376 | $ 725,521 |

The accompanying notes are an integral part of these financial statements.

SOS RECOVERY COMMUNITY ORGANIZATION

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|---|---|---|
| Grants, Contributions and Other Support | | | |
| Grant revenue | $ 1,301,657 | $ 242,608 | $ 1,544,265 |
| Contributions and support | 14,416 | - | 14,416 |
| Special events (net of direct costs totaling $89,479) | 26,189 | - | 26,189 |
| Gaming revenue | 46,463 | - | 46,463 |
| Net assets released from restrictions | 273,362 | (273,362) | - |
| Total Grants, Contributions and Other Support | 1,662,087 | (30,754) | 1,631,333 |
| Coaching service fees | 101,741 | - | 101,741 |
| Restaurant revenues | 276,844 | - | 276,844 |
| Less cost of goods sold | (87,221) | - | (87,221) |
| Net Service Revenue | 291,364 | - | 291,364 |
| Other Income | | | |
| Interest income | 3,826 | - | 3,826 |
| Total Support, Revenue and Other Income | 1,957,277 | (30,754) | 1,926,523 |
| Expenses | | | |
| Program services | 1,513,656 | - | 1,513,656 |
| General and administration | 162,454 | - | 162,454 |
| Total Expenses | 1,676,110 | - | 1,676,110 |
| Change in Net Assets | 281,167 | (30,754) | 250,413 |
| Net Assets - Beginning | 284,018 | 235,208 | 519,226 |
| Net Assets - Ending | $ 565,185 | $ 204,454 | $ 769,639 |

The accompanying notes are an integral part of these financial statements.

SOS RECOVERY COMMUNITY ORGANIZATION

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (COMPILED)
FOR THE YEAR ENDED DECEMBER 31, 2023

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|---|---|---|
| Grants, Contributions and Other Support | | | |
| Grant revenue | $ 676,397 | $ 235,208 | $ 911,605 |
| Contributions and support | 10,490 | - | 10,490 |
| Special events (net of direct costs totaling $6,081) | 15,187 | - | 15,187 |
| In-kind contributions | 196,782 | - | 196,782 |
| Total Grants, Contributions and Other Support | 898,856 | 235,208 | 1,134,064 |
| Coaching service fees | 59,338 | - | 59,338 |
| Restaurant revenues | 49,271 | - | 49,271 |
| Less cost of goods sold | (22,038) | - | (22,038) |
| Net Service Revenue | 86,571 | - | 86,571 |
| Total Support and Revenue | 985,427 | 235,208 | 1,220,635 |
| Expenses | | | |
| Program services | 526,441 | - | 526,441 |
| General and administration | 174,968 | - | 174,968 |
| Total Expenses | 701,409 | - | 701,409 |
| Change in Net Assets | 284,018 | 235,208 | 519,226 |
| Net Assets - Beginning | - | - | - |
| Net Assets - Ending | $ 284,018 | $ 235,208 | $ 519,226 |

The accompanying notes are an integral part of these financial statements.

SOS RECOVERY COMMUNITY ORGANIZATION

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

| | Recovery Support | Family Recovery Support Services | Fold'd | Peer Strength Criminal Justice | Harm Reduction | Hospital RSS | Training | Total Program Services | General and Administration | Total Functional Expenses |
|---|---|---|---|---|---|---|---|---|---|---|
| Advertising and promotion | $ 5,838 | $ 823 | $ 3,541 | $ 2,478 | $ 420 | $ 629 | $ 201 | $ 13,930 | $ 1,473 | $ 15,403 |
| Bank and credit card fees | 7,166 | 1,010 | 4,347 | 3,042 | 516 | 772 | 247 | 17,100 | 1,808 | 18,908 |
| Depreciation | 24,988 | 479 | 8,115 | 1,266 | - | - | - | 34,848 | 4,097 | 38,945 |
| Dues and subscriptions | 964 | 136 | 585 | 409 | 69 | 104 | 33 | 2,300 | 243 | 2,543 |
| Employee benefits | 34,394 | 4,847 | 20,860 | 14,599 | 2,477 | 3,704 | 1,185 | 82,066 | 8,678 | 90,744 |
| Information technology | 3,728 | 525 | 2,261 | 1,582 | 269 | 401 | 128 | 8,894 | 941 | 9,835 |
| Insurance | 16,412 | 314 | 5,332 | 832 | - | - | - | 22,890 | 2,692 | 25,582 |
| Licenses and fees | 57 | 8 | 35 | 24 | 4 | 6 | 2 | 136 | 14 | 150 |
| Meals and entertainment | 1,797 | 253 | 1,090 | 763 | 129 | 194 | 62 | 4,288 | 453 | 4,741 |
| Meetings and conferences | 6,943 | 979 | 4,211 | 2,947 | 500 | 748 | 239 | 16,567 | 1,752 | 18,319 |
| Occupancy | 99,273 | 1,902 | 32,246 | 5,029 | - | - | - | 138,450 | 16,278 | 154,728 |
| Office | 7,133 | 1,006 | 4,326 | 3,028 | 518 | 768 | 246 | 17,025 | 1,801 | 18,826 |
| Payroll taxes | 29,896 | 4,213 | 18,132 | 12,690 | 2,153 | 3,219 | 1,030 | 71,333 | 7,543 | 78,876 |
| Printing | 3,253 | 458 | 1,973 | 1,381 | 234 | 350 | 112 | 7,761 | 821 | 8,582 |
| Professional fees | 34,200 | 4,820 | 20,743 | 14,517 | 2,463 | 3,683 | 1,178 | 81,604 | 8,629 | 90,233 |
| Repairs and maintenance | 4,471 | 87 | 1,454 | 226 | - | - | - | 6,238 | 734 | 6,972 |
| Salaries and wages | 352,877 | 49,731 | 214,025 | 149,788 | 25,418 | 37,999 | 12,156 | 841,994 | 89,034 | 931,028 |
| Supplies | 44,902 | 6,328 | 27,234 | 19,060 | 3,234 | 4,835 | 1,547 | 107,140 | 11,329 | 118,469 |
| Telephone | 3,463 | 488 | 2,101 | 1,470 | 249 | 373 | 119 | 8,263 | 874 | 9,137 |
| Travel | 12,362 | 1,742 | 7,498 | 5,247 | 890 | 1,331 | 426 | 29,496 | 3,119 | 32,615 |
| Vehicle | 559 | 79 | 339 | 237 | 40 | 60 | 19 | 1,333 | 141 | 1,474 |
| Total Functional Expenses | $ 694,676 | $ 80,228 | $ 380,448 | $ 240,615 | $ 39,583 | $ 59,176 | $ 18,930 | $ 1,513,656 | $ 162,454 | $ 1,676,110 |

The accompanying notes are an integral part of these financial statements.

SOS RECOVERY COMMUNITY ORGANIZATION

STATEMENT OF FUNCTIONAL EXPENSES (COMPILED)
FOR THE YEAR ENDED DECEMBER 31, 2023

| | Recovery Support | Family Recovery Support Services | Fold'd | Peer Strength Criminal Justice | Harm Reduction | Hospital RSS | Training | Total Program Services | General and Administration | Total Functional Expenses |
|---|---|---|---|---|---|---|---|---|---|---|
| Advertising and promotion | $ 4,151 | $ 585 | $ 1,218 | $ 1,762 | $ 299 | $ 447 | $ 143 | $ 8,605 | $ 3,293 | $ 11,898 |
| Bank and credit card fees | 662 | 94 | 195 | 282 | 48 | 71 | 23 | 1,375 | 526 | 1,901 |
| Depreciation | 11,630 | 223 | 3,777 | 589 | - | - | - | 16,219 | 1,907 | 18,126 |
| Dues and subscriptions | 216 | 31 | 64 | 92 | 16 | 23 | 7 | 449 | 172 | 621 |
| Employee benefits | 9,641 | 1,360 | 2,831 | 4,094 | 694 | 1,039 | 332 | 19,991 | 7,652 | 27,643 |
| Information technology | 2,557 | 367 | 758 | 1,089 | 189 | 272 | 83 | 5,315 | 2,036 | 7,351 |
| Insurance | 8,779 | 168 | 2,852 | 445 | - | - | - | 12,244 | 1,440 | 13,684 |
| Licenses and fees | 111 | 16 | 33 | 47 | 8 | 12 | 4 | 231 | 88 | 319 |
| Meals and entertainment | 428 | 60 | 125 | 181 | 31 | 46 | 15 | 886 | 339 | 1,225 |
| Meetings and conferences | 2,826 | 398 | 829 | 1,199 | 203 | 305 | 97 | 5,857 | 2,242 | 8,099 |
| Occupancy | 49,209 | 943 | 15,984 | 2,493 | - | - | - | 68,629 | 8,069 | 76,698 |
| Office | 4,692 | 674 | 1,390 | 1,999 | 348 | 500 | 152 | 9,755 | 3,737 | 13,492 |
| Payroll taxes | 11,856 | 1,672 | 3,481 | 5,034 | 853 | 1,278 | 408 | 24,582 | 9,408 | 33,990 |
| Printing | 2,063 | 291 | 606 | 877 | 149 | 223 | 71 | 4,280 | 1,638 | 5,918 |
| Professional fees | 9,470 | 1,336 | 2,780 | 4,021 | 681 | 1,021 | 326 | 19,635 | 7,515 | 27,150 |
| Repairs and maintenance | 2,119 | 41 | 689 | 107 | - | - | - | 2,956 | 348 | 3,304 |
| Salaries and wages | 132,158 | 18,641 | 38,799 | 56,114 | 9,510 | 14,246 | 4,547 | 274,015 | 104,877 | 378,892 |
| Supplies | 17,194 | 2,425 | 5,048 | 7,301 | 1,237 | 1,854 | 592 | 35,651 | 13,645 | 49,296 |
| Telephone | 1,235 | 177 | 366 | 526 | 91 | 132 | 40 | 2,567 | 984 | 3,551 |
| Travel | 6,366 | 898 | 1,869 | 2,703 | 458 | 686 | 219 | 13,199 | 5,052 | 18,251 |
| Total Functional Expenses | $ 277,363 | $ 30,400 | $ 83,694 | $ 90,955 | $ 14,815 | $ 22,155 | $ 7,059 | $ 526,441 | $ 174,968 | $ 701,409 |

The accompanying notes are an integral part of these financial statements.

| | 2024 | 2023 (Compiled) |
|---|---|---|
| Cash Flows from Operating Activities | | |
| Change in net assets | $ 250,413 | $ 519,226 |
| Non-cash items included in change in net assets: | | |
| Depreciation | 38,945 | 18,126 |
| Amortization of Operating Leases Right-of-Use-Assets | 90,585 | 49,230 |
| In-kind contribution | - | (196,782) |
| Changes in operating assets and liabilities: | | |
| Accounts receivable | (21,309) | (14,830) |
| Grants receivable | 15,644 | (197,252) |
| Prepaid expenses | (51) | (1,000) |
| Security deposits | 2,150 | (4,350) |
| Accounts payable | 12,740 | 25,646 |
| Accrued expenses | 12,480 | 18,052 |
| Contract liability | 6,236 | 1,626 |
| Operating leases liability | (87,536) | (46,668) |
| Net Cash Provided by Operating Activities | 320,297 | 171,024 |
| Cash Flows from Investing Activities | | |
| Purchase of property and equipment | (3,645) | (35,732) |
| Net Increase in Cash and Cash Equivalents | 316,652 | 135,292 |
| Cash and Cash Equivalents - Beginning of Year | 135,292 | - |
| Cash and Cash Equivalents - End of Year | $ 451,944 | $ 135,292 |
| Supplemental Disclosures of Cash Flow Information | | |
| Non-Cash Investing and Financing Activities | | |
| Operating Lease Right-of-Use-Assets Acquired by the Assumption of Operating Lease Liabilities | $ 275,521 | $ 207,639 |
| Assets Acquired by In-Kind Donations | $ - | $ 196,782 |

The accompanying notes are an integral part of these financial statements.

## NOTE – A: DESCRIPTION OF THE ORGANIZATION

SOS Recovery Community Organization (the Organization) is incorporated under the laws of New Hampshire as a non-profit corporation. The Organization is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3).

The Organization is dedicated to support all people affected by substance use, with peer-based solutions and advocacy to reduce the harm and stigma of drugs. The Organization provides individual and family-based recovery support services and programs to create a network of support for recovery care. The Organization operates a statewide criminal justice recovery support program for individuals involved in the justice system. The Organization has robust harm reduction programs and services to provide people who use drugs with support to reduce the spread of disease and reduce overdose deaths. Additionally, the Organization runs workforce development projects, including a training department that trains across New England and Fold'd Community Diner (Fold'd). Fold'd is a restaurant with breakfast and lunch offerings which provide workforce opportunities for individuals in recovery and criminal justice involvement.

## NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist in understanding the Organization's financial statements.

*Basis of Accounting/Presentation:* The accompanying financial statements have been prepared on the accrual basis of accounting. Accordingly, revenue is recognized as goods or services are delivered, and expenses are recognized as incurred. The financial statements and notes are representations of management who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America (GAAP) and have been consistently applied in the preparation of the financial statements.

*Cash and Cash Equivalents:* For purposes of the statement of cash flows, all highly liquid deposits with a maturity of three months or less are considered to be cash equivalents. At December 31, 2024 and 2023, cash consisted of cash on hand and balances in bank accounts. There were no cash equivalents as of December 31, 2024, and 2023.

*Accounts Receivable:* Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management evaluates the collectability of program participant accounts by considering factors such as historical experience, the age of the accounts receivable balance and current economic conditions that may affect a program participant's ability to pay. Based on management's analysis an allowance for credit losses is established. Bad debts are written off against the allowance when identified. It is the opinion of management that the accounts receivable are fully collectible, therefore an allowance for credit losses was not deemed necessary as of December 31, 2024 and 2023. The Organization does not accrue interest on past due accounts receivable.

*Grants Receivable:* Grants receivable are amounts due for reimbursement from various grantor agencies. No allowance for credit losses is recorded because all amounts are expected to be reimbursed by grantor agencies in full. Interest is not permitted under the terms of the grant agreements and is not accrued on any past due grants receivable balances.

**NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Property and Equipment:* The Organization's policy is to capitalize individual purchases renewals and betterments in excess of $2,500. Certain purchases below this threshold may be capitalized if they are funded through a grant under which capitalization of the asset is mandated explicitly or implicitly through budgeted reimbursements. Maintenance, repairs, and minor renewals are charged to expense as incurred. Property and equipment are stated at cost, if purchased, or at fair value at the date of the gift, if donated. Periodically, management evaluates property and equipment for impairment when events or changes in circumstances indicate that the carrying amount of such assets may not be recoverable. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the statements of activities.

Property and equipment is depreciated using the straight-line method over their estimated useful lives as follows:

| | Years |
|---|---|
| Furniture and fixtures | 5 – 10 |
| Improvements | 5 – 15 |
| Vehicles | 5 |

*Valuation of Long-Lived Assets:* Organization management reviews the carrying value of long-lived assets for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition.

*Contract Liability:* Contract liability, more commonly known as deferred revenue, consists of gift cards which have been sold for use at Fold'd.

*Net Assets:* The classification of not-for-profit organization's net assets and its support, revenue and expenses is based on the existence or absence of donor-imposed restrictions. It required that the amounts for each of the classes of net assets be displayed in the statement of financial position and that the amounts of change in each of those classes of net assets be displayed in the statement of activities.

In accordance with accounting principles generally accepted in the United State of America, SOS Recovery Community Organization reports information regarding its financial position and activities according to the following two classes of net assets:

*Net Assets Without Donor Restrictions:* Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting for the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

*Net Assets With Donor Restrictions:* Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restrictions will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Net assets with donor restrictions also include gifts, which require, by donor restriction, that the corpus is to be invested in perpetuity and only the income or a portion thereof (excluding capital gains restricted by State statute) be made available for program operations in accordance with donor restrictions.

**NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restrictions is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

*Contributions:* Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until the payment is due. Conditional promises, such as contributions with a matching requirement, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

Donor restricted net assets which have been reclassified to net assets without donor restrictions are reported as net assets released from restriction on the accompanying statement of activities and changes in net assets. Restricted contributions received, whose restrictions are met in the same reporting period, are recorded as net assets without donor restrictions.

*Government and Corporate Grants:* Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or when a unit of service is provided for performance grants. Revenue from state agencies is subject to independent audit, and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds.

Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Grants with donor restrictions are recorded as revenue and net assets with donor restrictions when received or unconditionally pledged. Transfers are made to net assets without donor restrictions as costs are incurred or time restrictions lapse. Grants with donor restrictions received and satisfied in the same period are included in net assets without donor restrictions.

*Revenue Recognition:* The Organization records service revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 606, *Revenue from Contracts with Customers* (ASC 606). The Organization derives revenues from a restaurant and coaching services, which is subject to recording in accordance with ASC 606.

Revenue recognized as sales from Fold'd are recorded at a point in time, when the good and services have been provided to the customers and payments become due. The Organization does not provide for returns, refunds or discounts on meals or beverages prepared and served by the restaurant, as such, there is no allowance for the right of returns.

Coaching services are provided to participants and are charged to the respective hospitals on a fixed monthly fee basis. Fees are billed to hospitals and recognized as income after the services have been provided. Generally, fees are not discounted or subject to any other variable consideration.

**NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Organization management has determined that services provided as part of the coaching represent a single performance obligation and the related performance obligation is satisfied when the agreed upon meetings have been held.

The Organization does not incur significant costs that are required to be capitalized in connection with obtaining agreements for coaching services. Expenses related to incremental direct costs of obtaining the contracts are expensed as incurred because the amortization period would be less than one year.

Disaggregated revenue information related to the Organization's revenue streams is presented on the accompanying statements of activities and changes in net assets.

The Organization is also the recipient of support in the form of contributions from other non-profit organizations, individuals and grants from corporations and government agencies. These transactions are not subject to ASC 606 and are reported by the Organization in accordance with ASC 958 *Presentation of Financial Statements of Not-for-Profit Entities.*

*Donated Materials and Services:* Contributed goods and services are reported at their fair value if such goods or services create or enhance non-financial assets, or would have been purchased if not provided by contribution, and for services which are provided by individuals possessing specialized skills. During the year volunteers contribute significant amounts of time to program services, administration and development activities, however, the accompanying statement of activities and changes in net assets does not reflect the value of these services because they do not meet the recognition criteria prescribed by GAAP.

Contributed property and equipment is recorded at fair value at the date of donation. If donors stipulate how long or the purpose for which the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulation, contributions of property and equipment are recorded as unrestricted support. During the year ended December 31, 2024, the Organization did not receive any contributed property and equipment. During the year ended December 31, 2023, in-kind donations of property and equipment consisted of $193,832 of leasehold improvements, furniture and equipment which the Organization is using to operate Fold'd. The leasehold improvements, furniture and equipment were valued using the estimated replacement cost of the items while considering the items' condition and utility. The Organization also received the donation of a vehicle recorded at $2,950, which was recorded using the vehicle's estimated replacement value. The vehicle is being used for a variety of the Organization's program services.

*Functional Expense Allocation:* The costs of providing the Organization's programs and other activities have been summarized on a functional basis in the Statements of Functional Expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization. Payroll and related costs are allocated to functions based upon time and effort reporting. Occupancy and other costs are allocated based on management's estimate of utilization.

*Advertising and Promotion Costs:* Costs incurred are expensed when incurred. Advertising and promotion expense for the years ended December 31, 2024 and 2023 totaled $15,402 and $11,898, respectively.

**NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Income Taxes:* Management evaluates its tax positions in accordance with FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*, which prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. It also provides guidance on various related matters such as de-recognition, interest, penalties, and disclosures required. As they relate to unrecognized tax benefits and liabilities, the Organization's policy is to recognize interest as interest expense and penalties as other operating expense.

*Lease Accounting:* The Organization adopted FASB Accounting Standards Update No. (ASU) 2016-02, *Leases, Topic 842* (ASC 842) as of July 1, 2023. Under ASC 842, the Organization determines whether the arrangement contains a lease at the inception of an arrangement. If a lease is identified in an arrangement, the Organization recognizes a right-of-use (ROU) asset and liability on its balance sheet and determines whether the lease should be classified as a finance or operating lease.

A lease qualifies as a finance lease if any of the following criteria are met at the inception of the lease: (i) there is a transfer of ownership of the leased asset to the Organization by the end of the lease term, (ii) the Organization holds an option to purchase the leased asset that it is reasonably certain to exercise, (iii) the lease term is for a major part of the remaining economic life of the leased asset, (iv) the present value of the sum of lease payments equals or exceeds substantially all of the fair value of the leased asset, or (v) the nature of the leased asset is specialized to the point that it is expected to provide the lessor no alternative use at the end of the lease term. All other leases are recorded as operating leases.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Finance and operating lease assets and liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term using the discount rate implicit in the lease. If the rate implicit is not readily determinable, the Organization utilizes the risk free rate of interest. Operating lease assets are further adjusted for prepaid or accrued lease payments and other lease incentives. Operating lease payments are expensed using the straight-line method as an operating expense over the lease term. Finance lease assets are amortized to depreciation expense using the straight-line method over the shorter of the useful life of the related asset or the lease term. Finance lease payments are divided into (i) a portion that is recorded as imputed interest expense and (ii) a portion that reduces the finance liability associated with the lease.

Finance leases are recorded in property, plant and equipment, net, other current liabilities and long-term finance lease liabilities and operating leases are recorded in operating lease ROU assets, operating lease liability and operating lease liability, long-term on the Organization's statements of financial position.

The Organization elected the available practical expedient to account for its existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

**NOTE – B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Organization management has elected to incorporate the hindsight practical expedient which allows them to make assumptions regarding lease terms and the overall value of ROU assets and lease liabilities based on current information. Management also elects, by asset class, to combine lease and associated nonlease components as a single lease component and to account for it as a lease, under this expedient, the Organization does not allocate contract consideration to lease and nonlease components.

The Organization does not recognize assets or liabilities for leases with lease terms of less than 12 months.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Some of the Organization's operating leases provide for minimum annual payments that increase over the life of the lease. These leases may include obligations to pay for other services, such as operations and maintenance. For leases of property, the Organization accounts for these other services as other variable lease costs.

*Fair Value of Financial Instruments:* The Fair Value Measurements and Disclosures Topic of the FASB ASC defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. The Organization's financial instruments are cash and cash equivalents, accounts receivable, grants receivable, security deposits, accounts payable, accrued expenses and the operating leases liability. The recorded values of cash and cash equivalents, accounts receivable, grants receivable, security deposits, accounts payable and accrued expenses approximate their fair values due to their short-term nature. The operating leases liability approximates its fair value because interest accrues on the outstanding balance at a market rate.

*Use of Estimates:* Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Accordingly, actual results could differ from those estimates.

*Reclassifications:* Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These classifications had no effect on previously reported results of operations or net assets.

*Change in Accounting Principle*

*Credit Losses:* In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments.* The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the income statement will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. Organization management implemented the new standard effective January 1, 2024, using the modified retrospective method. Based on management's assessment of the Organization's exposure to credit losses, there were no material changes in its overall financial position or cash flows.

## NOTE – C: PROPERTY AND EQUIPMENT

Major classifications of property and equipment consist of the following at December 31:

| | 2024 | 2023 |
|---|---|---|
| Furniture and fixtures | 74,277 | 72,007 |
| Improvements | 158,932 | 157,557 |
| Vehicles | 2,950 | 2,950 |
| | 236,159 | 232,514 |
| Less: accumulated depreciation | (57,071) | (18,126) |
| Property and Equipment - Net | $ 179,088 | $ 214,388 |

Depreciation expense totaled $38,945 and $18,126 for the years ended December 31, 2024 and 2023, respectively.

## NOTE – D: LEASES

The Organization leases many of its operating and office facilities for various terms under long-term, non-cancelable operating lease agreements. The leases expire at various dates through February 2030 certain leases provide for renewal options ranging from four to five years. The lease liability includes in the term, renewal options when, in the normal course of business, if it is expected that these leases will be renewed. If renewal of the lease is in question, the renewal period is not included in the liability.

Certain leases provide for increases in future minimum annual rental payments based on defined increases in the lease agreements. The agreements generally require the Organization to pay common area maintenance charges and repairs.

Total lease costs for the years ended December 31, 2024 and 2023 are as follows:

| | 2024 | 2023 |
|---|---|---|
| Operating lease cost | $ 102,650 | $ 52,688 |
| Variable lease cost | 10,549 | 8,279 |
| | $ 113,199 | $ 60,967 |

For the years ended December 31, 2024 and 2023, the weighted average remaining lease term was 4.5 and 2.5 years, respectively. The weighted average discount rates that were used to measure the Organization's operating leases liability were 4.6% and 4.5% as of December 31, 2024, and 2023, respectively.

**NOTE – D: LEASES (Continued)**

The following is a maturity analysis of the annual undiscounted cash flows of the leases liability as of December 31, 2024:

| Year Ending | Amount |
|---|---|
| 2025 | $ 92,888 |
| 2026 | 87,221 |
| 2027 | 74,571 |
| 2028 | 61,322 |
| 2029 | 63,333 |
| Thereafter | 8,779 |
| Total lease payments | 388,114 |
| Less: imputed interest | (39,157) |
| Total operating leases liability | 348,957 |
| Less: current portion operating leases liability | (78,657) |
| Long-term operating leases liability | $ 270,300 |

**NOTE – E: AVAILABILITY AND LIQUIDITY**

The Organization's financial assets available within one year from December 31, 2024 for general operating expenses are as follows:

| | |
|---|---|
| Cash and cash equivalents | $ 451,944 |
| Accounts receivable | 36,139 |
| Grants receivable | 181,608 |
| Total financial assets, at year end | 669,691 |
| Less those unavailable for general expenditures: | |
| Restricted by donor | 204,454 |
| Financial assets available to meet cash needs for general expenditures within one year | $ 465,237 |

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations may come due.

## NOTE – F: NET ASSETS

The Organization has assets with donor restrictions for funding received for specific projects and funding from organizations that were intended to be used in future periods. The total net assets with donor restrictions were $204,454 and $235,208 as of December 31, 2024 and 2023, respectively. The following is a summary of net assets with donor restrictions:

| | 2024 | 2023 |
|---|---|---|
| Net assets with time restrictions: | | |
| Facilitating Organization | $ 125,664 | $ 138,972 |
| Facilitating Organization - Homeless Outreach | 7,516 | - |
| Granite United Way - Recovery Friendly Workplace | 9,663 | - |
| New Hampshire Department of Health and Human Services - Family Support | 7,940 | 13,357 |
| New Hampshire Department of Health and Human Services - Opioid Abatement | 26,737 | 40,835 |
| New Hampshire Harm Reduction | 4,088 | 4,088 |
| Total net assets with time restrictions: | 181,608 | 197,252 |
| Net assets with purpose restrictions: | | |
| City of Rochester - Recovery Support | 11,690 | 32,745 |
| New Hampshire Charitable Foundation Community Grant - Recovery Support | 11,156 | - |
| Wentworth Douglass Hospital - Recovery Support | - | 5,211 |
| Total net assets with purpose restrictions | 22,846 | 37,956 |
| Total net assets with donor restrictions | $ 204,454 | $ 235,208 |

## NOTE – G: INCOME TAXES

The Organization is exempt from federal and state income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3). The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions.

For the years ended December 31, 2024 and 2023, management has evaluated its tax positions in accordance with FASB ASC 740-10, *Accounting for Uncertain Tax Positions*. The Organization's management does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized. Additionally, the Organization did not recognize interest or penalties resulting from tax liabilities associated with recognizing uncertain tax positions for the years ended December 31, 2024 and 2023.

The Organization is a non-profit organization; as a result, it files a federal Form 990, *Return of Organization Exempt from Income Tax*, and a New Hampshire Annual Report. In the normal course of business, the Organization is no longer subject to federal or State of New Hampshire examinations for their federal Form 990 or New Hampshire annual report for the years before 2021.

## NOTE – H: EMPLOYEE BENEFITS PLAN

The Organization maintains a defined contribution 403(b) plan (the Plan) covering all eligible employees. Participants in the Plan are eligible to contribute amounts up to the maximum allowed by law on an annual basis. In addition, the Organization may make discretionary contributions, as defined by the Plan. Employer contributions totaled $18,215 and $3,632 during the years ended December 31, 2024 and 2023, respectively. Employer contributions are included in employee benefits on the accompanying statements of functional expenses.

## NOTE – I: RELATED PARTY TRANSACTION

The Organization's Board of Directors has agreed to purchase certain harm reduction supplies from a vendor which was founded, and whose Executive Director, is also a board member of the Organization. Purchases from this related party totaled $5,101 and $2,009 during the years ended December 31, 2024 and 2023, respectively.

## NOTE – J: CONCENTRATIONS

Financial instruments that potentially subject the Organization to concentrations of credit consist principally of cash balances at financial institutions and accounts and grants receivable.

*Cash in Bank:* The Organization maintains its cash balances in financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At times, the Organization's bank balances may exceed insurable limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

*Revenue and Grants and Contracts Receivable:* The Organization received 58% of its revenue and support for the year ended December 31, 2024 from two funding sources. The receivables from these sources represented 84% of grants receivable at December 31, 2024 with a total balance of $152,401. For the year ended December 31, 2023, the Organization received 24% of its revenue and support from one funding source. There were no outstanding receivables related to this support as of December 31, 2023.

## NOTE – K: SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 11, 2025, which is the date the accompanying financial statements were available to be issued.

# JOHN BURNS

## EXPERIENCE

**Executive Director, SOS Recovery Community Organization** July 2023-Present

- Responsible for a non-profit recovery community organization with three recovery community centers on the seacoast of NH along with a social enterprise restaurant
- Oversee leadership team and day to day operations and strategic direction of 3 recovery community centers and a restaurant.
- Oversight and development of the strategic plan.
- Oversee and coordinate programming and volunteer efforts.
- Hiring, supervision and management of marketing and development director providing support and oversight of grant writing and strategic marketing and development efforts.
- Has implemented new programs unique to the recovery community in both Strafford County including a 24/7 recovery coaching contract with Exeter Hospital.
- Implemented one of the state's largest criminal justice recovery based programs with "Peer-Strength" being operated in Strafford County, Rockingham County, Coos County and Cheshire County, NH as well as the U.S. District Court in Concord, NH.

**Chief Recovery Officer, Greater Seacoast Community Health**
**Director, SOS Recovery Community Organization** Nov 2016-June 2023

- Serve as officer overseeing recovery supports for 3 federally qualified health centers including: Goodwin Community Health, Families First Health Centers and Lilac Pediatrics.
- Director of SOS Recovery Community Organization overseeing day-to-day operations and strategic direction of 3 recovery community centers.
- Supervise and manage all operations and a staff of 23
- Oversight and development of the strategic plan.
- Fiscal management of the operational budget that has increased from $220,000 per year to over $1,700,000 in less than 5 years.
- Oversee and coordinate programming and volunteer efforts.
- Grant writing and oversight of strategic development efforts.
- Has implemented new programs unique to the recovery community in both Strafford County including a 24/7 recovery coaching contract with Wentworth Douglass Hospital.
- Implemented one of the states largest criminal justice recovery-based programs with "Peer-Strength" being operated in Strafford County, Rockingham County, Coos County and Cheshire County, NH.

**Director, Safe Harbor Recovery Center** June 2016 – Nov 2016
**Granite Pathways & Fedcap Rehabilitation Services** Portsmouth, NH

- Fiscal management of the operational budget
- Oversee and coordinate a calendar of events for recovery support services and peer support groups
- Project management of Community Access to Recovery with local hospitals, police departments and recovery center.
- Responsible for grant reporting and ensuring quality data collection efforts are maintained by support workers
- Coordinate with peer leaders, volunteers, and community leaders to facilitate effective community outreach, education, and awareness raising
- Facilitate stakeholder collaborations to ensure enrollment targets for various projects and adequate reach populations of focus

- Supervision of trained peer leaders and volunteers
- Assisting and informing the broader Granite Pathways and Fedcap NE Region scopes of work by attending quarterly meetings, providing quarterly reports and serving as an access point for NH Service Framework

**Northeast Regional Sales Manager, United Site Services** Sept 2014 – Feb 2016
**United Site Services** Westborough, MA

- Successfully direct a team of eleven account managers throughout the Northeast, USA.
- Oversight and management of P&L and sales budget of $37 million.
- Successfully implemented and oversaw six acquisitions totaling over $6 million in revenue.
- Achieved organic growth of 11% in 2015 in construction market growing less than 2% annually.
- Achieved and exceeded Budget targets in 3 of 5 quarters.

**Northeast Regional Sales Manager** April 2009 – Sept 2014
**State Chemical Solutions** Cleveland, OH

- Successfully direct a team of seven sales managers and sixty sales representatives throughout the Northeast, USA.
- Chosen by Executive V.P. to help implement 2011 initiative to transition from commission based sales organization to a salary sales and service based organization.
- Successfully implemented growth strategy and initiatives to show sales improvement in first two years.
- Improved sales declines in region for previous five years from over eight percent multiple year gross losses to achieving consistent growth trend and achieving sales growth targets above company targets.
- Successfully took over and have made a number of successful managerial transitions within the region and poised it for continued growth in 2013.
- Regional Sales Manager of the Quarter - second quarter, 2012.

**District Sales Manager** Nov 2006 - April 2009
**State Chemical Solutions** Cleveland, OH

- Successfully built and managed a team of ten sales representatives throughout New England.
- Consistently recognized as top performer and awarded district sales manager of month twice.
- Successfully achieved and exceeded growth, sales, and earnings targets in 2008.
- Successfully took over and merged two shrinking districts within twelve months of being hired and showed immediate growth as well as territory expansion from nine to ten territories.
- Appointed as a leading district manager to District Sales Manager Council to work with upper management in achieving company strategic goals and strategies and act as liason to other district managers.
- Recruited, hired and trained two recipients of company's distinguished Rookie of the Month sales award as well as one recipient of the Rookie of the Year award.

**Operations Manager** Jan 2001 - Nov 2006
**F.W. Webb Company** Dover, NH

- Managed operations for large branch location and two satellite locations in wholesale plumbing and heating industry.
- Successfully exceeded profitability goals five consecutive years with gross sales of over $21 million annually and recognized as top performer each year.
- Managed over fifty sales and warehouse employees and over $5 million in inventory and improved inventory cost controls by improving inventory turnover and sales fulfillment rates.
- Successfully led and implemented ISO 9001 certifications and developed a full safety program.
- Led preparation, oversight and implementation with general manager of both P&L and capital budgets each year and nearly doubled net profit goals each year.
- Directed all aspects of hiring, training and branch personnel issues.

## COMMUNITY SERVICE EXPERIENCE:

**Appointed to NH Overdose Fatality Review Commission** June 2021 – Present

**Appointed to the Budget Committee for the Governor's Commission for Alcohol and other Drugs** Jan 2023 – Present

**Appointed to the NH Prescription Drug Monitoring Program Advisory Committee** Jul 2024 – Present

**NH Harm Reduction Coalition**
**Board Vice-Chair March 2021 – March 2023**
Volunteer Board member for this 501c3 focused on harm reduction and syringe services across the State of NH

**Connections for Health, NH IDN Region 6 Executive Governance**
June 2016 – June 2021
Appointed as recovery support services representative to district 6 executive governance committee in Sept 2016. Have also actively served on community engagement committee and have been involved in facilitating community outreach efforts and focus groups on the DSRIP/IDN waiver program and integration of care efforts.

**Families Hoping and Coping** June 2014 – Present
Founder and President of non-profit peer based family support group serving families in Strafford County with three chapters meeting weekly. Founded this in June and have had additional chapters throughout seacoast and Strafford County NH to serve family members and loved ones of individuals struggling with substance use disorders.

**Hope on Haven Hill** August 2015 – June 2016
Treasurer and Board Member for non-profit long term residential treatment program for pregnant women and their children in Rochester, NH struggling with substance use disorders.

**SOS Recovery Centers** August 2014 – June 2016
Serve on the leadership team appointed to act as liasons to the community volunteers in the process of helping to design, implement and oversee the creation of three community recovery centers in Strafford County scheduled to start opening in June and July of 2016.

## CERTIFICATIONS, RECOGNITION, AND MEMBERSHIP:

- **Member of Motivational Interviewing Network of Trainers (MINT)**
- **Connecticut Community for Addiction Recovery Trained Recovery Coach and Recovery Coach Trainer**
- **Trained as a trainer for SOS Developing Excellence in Recovery Coaching**
- **Developed and trained approved numerous curriculums approved by NAADAC and/or the NH Licensing Board for Alcohol and other Drug for SOS Recovery Community Organization in: The Art & Science of Peer Assisted Recovery, Peer Assisted Recovery in a Hospital Setting, Peer Recovery Support Supervision; Crisis Navigation; Facilitator Training; Compassion Fatigue and Self-Care, as well as Ethical considerations in Peer-Assisted Recovery and trainings on gossip and social connections.**
- **NAMI certified facilitator**
- **AHA CPR and First Aid Certified**
- **Connect Suicide Prevention trained**
- **Completed Trauma Informed Care training**
- **Trained in Motivational Interviewing Treatment Integrity (MITI) Coding under Denise Ernst, PhD as well as the Motivational Interviewing Competency Assessment (MICA) Coding tool.**
- **2015 New Futures Advocacy in Action Award:** Statewide public advocacy award presented by New Futures in Concord, NH for advocacy on legislative policies related to opioid epidemic and substance misuse disorders.

## EDUCATION

**Masters of Business Administration,** Southern NH University May 2001
- **GPA: 3.75 and President's List** Manchester, NH

**Bachelor of Science, Business Administration**, Southern NH University May 1998

- **GPA: 3.82 and President's List** Manchester, NH

**Associates Degree, Paralegal Studies,** McIntosh College May 1995

- **GPA: 3.93 and President's List, High Honors** Dover, NH

**Samantha Madigan MacKenzie**
[redacted]

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**Professional Summary**

Engaging and compassionate harm-reduction leader committed to social justice, equity, and community empowerment. Skilled in trauma-informed care, de-escalation, and reflective supervision. Experienced in developing inclusive programming and managing multidisciplinary teams. Recognized for leading with empathy, accountability, and a commitment to amplifying marginalized voices within recovery and harm-reduction spaces. Authorized to work in the U.S. for any employer.

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**Professional Experience:**

**Family & Adolescent Manager**
**SOS Recovery Community Organization**
*February 2025 – Present*
• Direct daily operations and long-term strategic planning for the family and adolescent programming ensuring all services reflect trauma-informed, participant-centered, and equitable approaches.
• Oversee the daily operations of all family and adolescent program staff to ensure efficacy of engagement.
• Maintain accreditation of juvenile diversion programming in Carroll County
• Build and maintain community partnerships with local organizations & health providers to expand service reach and impact.
• Manage RecoveryLink operations for assigned participants ensuring data and engagement accuracy, confidentiality, and compliance with reporting requirements in a timely manner
• Gather and integrate participant feedback to continuously improve services, increase engagement, and align program with evolving community needs.

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**Member Services Manager**
**Victory Programs, Inc. – Roxbury, MA**
*August 2023 – August 2024*
• Managed daily operations of a harm-reduction syringe exchange respite program for women and trans individuals experiencing homelessness, coordinating services that promoted safety and dignity.
• Co-developed and implemented program policies emphasizing harm reduction and trauma-informed engagement.
• Conducted weekly supervisions with Harm Reduction Advocates providing guidance, feedback, & professional development.
• Oversaw procurement and inventory of harm-reduction, hygiene, and food supplies; organized distribution systems to ensure equitable access.
• Served as the point of contact for crisis situations, collaborating with clinical staff to assess needs, mediate conflict, and ensure safety.
• Led trainings on harm-reduction strategies, overdose prevention, substance-use trends, and cultural humility to strengthen team competence.
• Collaborated with development and prevention teams to design initiatives that improved engagement in HIV/STI testing and public-health research.
• Tracked service data, ensuring accuracy and alignment with program goals.
• Supported program infrastructure by coordinating maintenance and ensuring compliance with safety and facility standards.
• Participated in monthly case conferencing to align client care and promote trauma-informed, community-driven solutions.

**Key Achievements**
• *Founding Staff Member, Connector Program:* Helped launch a harm-reduction respite space for women and trans individuals (Oct 2022).
• *Program Innovation:* Promoted to Member Services Manager after advocating for creation of a Trans Peer Support Specialist role.
• *Collaborative Case Conferencing:* Partnered with Eliot Behavioral Health, Boston Police, and city officials to coordinate compassionate housing strategies for the Mass & Cass encampment.
• *Policy Advocacy:* Opposed punitive ordinances targeting encampment residents, centering harm-reduction and dignity in policy discussions.

• *Crisis Leadership:* Co-led emergency conversion of the Connector program into a 24/7 shelter following the 2023 Mass & Cass sweep providing immediate housing and trauma support.

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**Harm Reduction Advocate**
**Victory Programs, Inc. – Roxbury, MA**
*September 2022 – August 2023*
• Collaborated with leadership to develop and define the Harm Reduction Advocate role for a new harm-reduction respite initiative.
• Provided one-on-one support, harm-reduction education, and navigation to women and trans individuals experiencing homelessness and substance use.
• Delivered safer-use supplies, naloxone, and HIV/HCV testing navigation while maintaining accurate documentation.
• Facilitated group discussions on overdose prevention, wound care, and sexual health fostering empowerment through shared learning.
• Applied trauma-informed de-escalation and Nonviolent Crisis Intervention to ensure participant safety.
• Supported daily operations, opening and closing procedures, and intake processes.

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**Case Manager**
**Lynn Transitional Support Services – Lynn, MA**
*June 2020 – August 2022*
• Supported residents in a 25-bed stabilization program for adult men abstaining from substances, providing structure, consistency, and individualized case management.
• Conducted intakes, belongings searches, drug screenings, and orientation sessions with professionalism and empathy.
• Developed and monitored individualized service plans addressing housing, employment, legal obligations, and healthcare access.
• Facilitated peer-support, education, and recreational groups focused on recovery and life skills.
• Administered daily medications, managed refills, and maintained compliance documentation in the Evolv system.
• Collaborated with probation officers, treatment providers, and families to coordinate holistic aftercare planning.
• Responded to crises using trauma-informed de-escalation and ensured safe transitions to higher levels of care when necessary.
• Documented client progress and participated in interdisciplinary meetings to support consistent coordinated care.

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**Education:**

**North Shore Community College – Danvers, MA**
*Phlebotomy Certificate* | April 2021 – July 2021

**Salem State University – Salem, MA**
*English & Secondary Education* | 2011 – 2013

**North Shore Community College – Danvers, MA**
*Associate in Liberal Arts* | 2009 – 2011

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-20)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>Waypoint | | 1.4. Grantee Address<br>464 Chestnut Street, Manchester, NH, 03105 | |
| 1.5 Grantee Phone #<br>603-518-4300 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2028 | 1.8. Grant Limitation<br>$223,747 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by: Borja Alvarez de Toledo 9/18/2026<br>2EBDBA264D9F4B0... | | 1.12. Name & Title of Grantee Signor 1<br>Borja Alvarez de Toledo president and CEO | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by: Katja S. Fox 9/18/2026<br>ED9D05B04C63442... | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br>By: DocuSigned by: Robyn Guarino Assistant Attorney General, On: 9/18/2026<br>748734844941466... | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").



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Date 9/18/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT**. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Initial

Grantee Initials BAT

Date 9/18/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Grantee Initials Initial BAT

Date 9/18/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure Home Care Support and Stabilization services are available in Hillsborough and Merrimack Counties, and Family Resource Center Navigation and Kinship Support services are available in Hillsborough and Merrimack Counties and the Upper Valley region.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priority, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 1: Expand prevention and family strengthening services for older adults, including, but not limited to:

1.5.1.1. Supporting evidence-based and/or evidence-informed primary, secondary, and tertiary prevention programs and services, including efforts to:

1.5.1.1.1. Promote healthy lifestyles, reduce isolation, build skills and resilience and facilitate community-based prevention efforts particularly for older adults; and

1.5.1.1.2. Providing support for public and non-public school programs and services for students with OUD and any cooccurring SUD/MH issues or who have been affected by OUD and any co-occurring SUD/MH issues within their family.

1.5.1.2. Supporting family strengthening programs for children, youth and families impacted by OUD/SUD including kinship caregivers and foster parents.

1.6. The Grantee must expand existing infrastructure, staffing and service models for Home Care Support and Stabilization, and Family Resource Center Navigation and Kinship Support to provide a targeted response for older adults

affected by substance use, co-occurring behavioral health concerns, isolation, and family instability related to substance use disorder.

1.7. Home Care Support and Stabilization

1.7.1. The Grantee must leverage its existing Home Care services to identify and stabilize individuals, age 50 and older whose lives may be affected by substance use disorder, co-occurring behavioral health concerns, chronic health challenges, isolation, or reduced functioning, early in order to support timely connection to care as appropriate, including, but not limited to:

1.7.1.1. Behavioral health services.

1.7.1.2. Treatment services.

1.7.1.3. Recovery services.

1.7.1.4. Community supports.

1.7.2. The Grantee must:

1.7.2.1. Conduct comprehensive, home-based screenings to identify substance use, behavioral health needs, and risk factors using screening tools to assess risk for OUD/SUD, mental health concerns, and social isolation;

1.7.2.2. Identify early warning signs to provide timely intervention that prevents escalation of substance use and related crises;

1.7.2.3. Develop individualized, person-centered care plans based on screening results, risk factors, and participant goals;

1.7.2.4. Provide care coordination and warm handoffs to appropriate services and treatment options, as needed; and

1.7.2.5. Provide regular in-home check-ins, consistent engagement and relationship building to monitor progress, reinforce care plans, and provide ongoing support.

1.8. Family Resource Center Navigation and Kinship Support

1.8.1. The Grantee must leverage its existing Family Resource Center and kinship-support infrastructure to assist individuals, age 50 and older who are in caregiving or kinship roles within families affected by substance use disorder, with:

1.8.1.1. Accessing services;

1.8.1.2. Reducing stressors; and

1.8.1.3. Strengthening caregiving capacity to provide safe, stable, and nurturing environments.

1.8.2. The Grantee must ensure services include, but are not limited to:

1.8.2.1. Peer recovery.

1.8.2.2. Support groups.

1.8.2.3. Parenting and other relevant education.

1.8.2.4. Navigation and coordinated referrals.

1.8.2.5. Prevention-focused assistance.

1.9. The Grantee must ensure staff readiness through targeted training designed to:

1.9.1. Assist staff to respond more effectively to individuals whose needs are shaped by substance use disorder and related family instability; and

1.9.2. Support implementation of the initiatives described in Sections 1.7. and 1.8.

1.10. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.11. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.12. Reporting

1.12.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.12.1.1. The name, mailing address, and physical address of the Grantee;

1.12.1.2. The time period covered by the report;

1.12.1.3. The date the report was prepared;

1.12.1.4. A detailed account of funding spent on approved uses;

1.12.1.5. The number of individuals served;

1.12.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.12.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.12.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.13. Additional Requirements

1.13.1. Background Checks

1.13.1.1. Prior to permitting any individual to provide services under this Agreement, the Grantee must ensure that said individual has undergone and provided the Department evidence of:

1.13.1.1.1. A criminal background check, at the Grantee's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.1.2. A name search of the Department's Bureau of Adult and Aging Services (BAAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.13.2. Confidential Data

1.13.2.1. If the Grant Agreement involves the collection, exchange, or storage of any confidential data, the Grantee must meet all information security and privacy requirements as set by the Department and in accordance with Exhibit D, DHHS Information Security Requirements.

1.13.2.2. The Grantee must promote and maintain an awareness of the importance of securing the Department's information among their End Users. End Users must not be permitted to handle, access, view, store or discuss Confidential Data until an attestation is executed by the individual End User and received by the Grantee certifying that the individual End User associated with fulfilling the obligations of the Grant Agreement is, based on criteria provided herein,

eligible to participate in work associated with the Grant Agreement.

1.13.2.3. The Grantee must ensure any staff and/or volunteers involved in delivering services through the Grant Agreement sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations, and Exhibit D, DHHS Information Security Requirements. The Grantee must ensure said individuals have a justifiable business need to access confidential data. The Grantee must provide attestations upon Department request.

1.13.2.4. Upon request, the Grantee must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/ website(s) hosted by the Grantee if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA, the Grantee must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.13.2.4.1. How PII is gathered and stored;

1.13.2.4.2. Who will have access to PII;

1.13.2.4.3. How PII will be used in the system;

1.13.2.4.4. How individual consent will be achieved and revoked; and

1.13.2.4.5. Privacy practices.

1.13.2.5. The Department may conduct follow-up PIAs in the event of:

1.13.2.5.1. Significant process changes; and/or

1.13.2.5.2. New technologies impacting the collection, processing or storage of PII.

## 2. Exhibits Incorporated

2.1. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

## 3. Additional Terms

### 3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

**3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services**

3.2.1. The Grantee must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

**3.3. Credits and Copyright Ownership**

3.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, “The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.”

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

3.3.4. The Grantee must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**4. Records**

4.1. The Grantee must keep records that include, but are not limited to:

4.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

4.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

4.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

4.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to

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which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

| New Hampshire Department of Health and Human Services | | |
|---|---|---|
| **Contractor Name:** | *Waypoint* | |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* | |
| **Budget Period:** | *Upon G&C approval - SFY 2028* | |
| **Indirect Cost Rate (if applicable)** | 15.00% | |
| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** | **Program Cost - Funded by DHHS - SFY 28** |
| 1. Salary & Wages | $50,400 | $51,912 |
| 2. Fringe Benefits | $15,120 | $17,131 |
| 3. Consultants | $25,000 | $25,000 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $0 | $0 |
| 5.(a) Supplies - Educational | $0 | $0 |
| 5.(b) Supplies - Lab | $0 | $0 |
| 5.(c) Supplies - Pharmacy | $0 | $0 |
| 5.(d) Supplies - Medical | $0 | $0 |
| 5.(e) Supplies - Office | $0 | $0 |
| 6. Travel | $0 | $0 |
| 7. Software | $0 | $0 |
| 8. (a) Other - Marketing/Communications | $0 | $0 |
| 8. (b) Other - Education and Training | $5,000 | $5,000 |
| 8. (c) Other - Other (specify below) | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| *Other (please specify)* | $0 | $0 |
| 9. Subrecipient Contracts | $0 | $0 |
| Total Direct Costs | $95,520 | $99,043 |
| Total Indirect Costs | $14,328 | $14,856 |
| ***Subtotals*** | $109,848 | $113,899 |
| | **TOTAL** | **$223,747** |

Initial

Contractor Initials: BAT

Date: 9/18/2026

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# Exhibit D – DHHS Information Security Requirements

## 1. Definitions

The following terms may be reflected and have the described meaning in this document:

1.1 "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

1.2 "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

1.3 "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and/or other sensitive and confidential information.

1.4 "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

1.5 "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

1.6 "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

1.7 "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

1.8 "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

1.9 "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

1.10 "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

1.11 "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

1.12 "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

## 2. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

Business Use and Disclosure of Confidential Information.

2.1 The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.

2.2 The Contractor must not disclose any Confidential Information in response to a request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

2.3 If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.

2.4 The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.

2.5 The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.

2.6 The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

**3. METHODS OF SECURE TRANSMISSION OF DATA**

3.1 Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.

3.2 Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.

3.3 Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to, and being received by, email addresses of persons authorized to receive such information.

3.4 Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.

3.5 File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.

3.6 Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.

3.7 Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.

3.8 Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

3.9 Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.

3.10 SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours). Initial

3.11 Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

**4. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

4.1 Retention

4.1.1 The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.

4.1.2 The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

4.1.3 The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.

4.1.4 The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2

4.1.5 The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a whole, must have aggressive intrusion-detection and firewall protection.

4.1.6 The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

4.2 Disposition

4.2.1 If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with

industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.

4.2.2 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.

4.2.3 Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

**5. PROCEDURES FOR SECURITY**

Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

5.1 The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.

5.2 The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

5.3 The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

5.4 The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5.5 The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

5.6 If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

5.7 The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

5.8 If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

5.9 The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

5.10 The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

5.11 Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from the breach, including but not limited to: credit monitoring services, mailing costs and cost associated with website and telephone call center services necessary due to the breach.

5.12 Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

5.13 Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at the NH Cybersecurity Policy Library for

the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

5.14 Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

5.15 Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

5.16 The Contractor must ensure that all End Users:

5.16.1 comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

5.16.2 safeguard this information at all times.

5.16.3 ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

5.16.4 send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

5.16.5 limit disclosure of the Confidential Information to the extent permitted by law.

5.16.6 Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

5.16.7 only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

5.16.8 in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

5.16.9 understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third-party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this

Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## 6. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

6.1 Identify Incidents;

6.2 Determine if personally identifiable information is involved in Incidents;

6.3 Report suspected or confirmed Incidents as required in this Exhibit or P-37;

6.4 Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

6.5 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

## 7. PERSONS TO CONTACT

7.1 DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

7.2 DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

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# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that WAYPOINT is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 25, 1914. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **62585**
Certificate Number: **0007910901**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 17th day of April A.D. 2026.

David M. Scanlan
Secretary of State

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WAYPOINT
Help Along the Way

CHILD AND FAMILY SERVICES

# CERTIFICATE OF VOTE

I, JEN STEBBINS THOMAS, Board Chair, do hereby certify that:

1. I am a duly elected Officer of WAYPOINT.

2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of the Agency duly held on 12/4/18:

**RESOLVED:** That this corporation enters into a contract with the State of New Hampshire, and any of its Agencies or Departments.

**RESOLVED:** That the PRESIDENT AND CEO is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

BORJA ALVAREZ DE TOLEDO is the duly elected PRESIDENT/CEO of the Agency.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority **remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

8-31-2026
Date

Jen Stebbins Thomas

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ACORD®

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 07/01/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

| PRODUCER | | CONTACT NAME: Stephanie Peffer | |
|---|---|---|---|
| Cross Insurance-Manchester | | PHONE (A/C, No, Ext): (603) 669-3218 | FAX (A/C, No): (603) 645-4331 |
| 1100 Elm Street | | E-MAIL ADDRESS: manch.certs@crossagency.com | |
| | | INSURER(S) AFFORDING COVERAGE | NAIC # |
| Manchester | NH 03101 | INSURER A : Philadelphia Indemnity Ins Co | 18058 |
| INSURED | | INSURER B : Granite State Health Care and Human Services Self- | |
| Waypoint | | INSURER C : Travelers Cas. & Surety Co of America | 31194 |
| Po Box 448 | | INSURER D : | |
| | | INSURER E : | |
| Manchester | NH 03105 | INSURER F : | |

**COVERAGES** **CERTIFICATE NUMBER:** 26-27 All 24-27 F&F **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | [X] COMMERCIAL GENERAL LIABILITY<br>[ ] CLAIMS-MADE [X] OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>[ ] POLICY [ ] PRO-JECT [X] LOC<br>[X] OTHER: Professional Liability | | | PHPK2570618-025 | 07/01/2026 | 07/01/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ 3,000,000 |
| | | | | | | | Each incident $1M | $ 3,000,000 - agg |
| A | AUTOMOBILE LIABILITY<br>[X] ANY AUTO<br>[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS<br>[ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY | | | PHPK2570610-025 | 07/01/2026 | 07/01/2027 | COMBINED SINGLE LIMIT (Ea accident) | $ 1,000,000 |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | | $ |
| A | [X] UMBRELLA LIAB [X] OCCUR<br>[ ] EXCESS LIAB [ ] CLAIMS-MADE<br>[ ] DED [X] RETENTION $ 10,000 | | | PHUB869967-025 | 07/01/2026 | 07/01/2027 | EACH OCCURRENCE | $ 4,000,000 |
| | | | | | | | AGGREGATE | $ 4,000,000 |
| | | | | | | | | $ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | P01710HCHS2026 (3a.) NH | 01/01/2026 | 01/01/2027 | [X] PER STATUTE [ ] OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 1,000,000 |
| C | Fidelity & Forgery | | | 105912196 | 04/01/2024 | 04/01/2027 | Limit | 500,000 |
| | | | | | | | Deductible | 5,000 |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Refer to policy for exclusionary endorsements and special provisions.

**CERTIFICATE HOLDER**

NH Department of Health and Human Services
129 Pleasant Street
Concord NH 03301

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**

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# NONPROFIT COVER SHEET

**A. Entity Name: WAYPOINT**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: BORJA ALVAREZ DE TOLEDO
Phone:603-7826442
Email: AlvarezdetoledoB@waypointnh.org

**Person responsible for Accuracy and Completeness of information provided:**
Name: Borja Alvarez de Toledo Title: President and CEO

Signature:

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Jen Stebbins Thomas (Chair)** | XXS Hotels, Procon |
| **Rob Dapice (Vice Chair)** | NH Housing |
| **Emily Hammond (secretary)** | Connection |
| **Melissa Biron (treasurer)** | Nathan Weschler |
| **Mark Rouvalis** | McLane Middleton |
| **Bill Conrad** | Retired |
| **Marilyn Mahoney** | Retired |
| **Marc Lubelczik** | Citizens Bank |
| **Courtney Fifield** | Members First Credit Union |
| **Tim Soucy** | Retired |
| **Lisa Kennedy Sheldon** | Retired |
| **Megan Carrier** | Sheehan Phinney |
| **Terri Pastori** | Pastori and Krans Attorneys |
| **Arnaldo Negron** | Eversource |
| **Zach Palmer** | Milford Granite Corp. |
| **Janet Ackerman** | Retired |
| | |
| | |
| | |

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**D. List Key Personnel (**Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Borja Alvarez de Toledo** | President and CEO | 200,000 | 0 |
| **Trusha Patel** | CFO | 140,000 | 0 |
| **Erin George-Kelly** | COO | 150,000 | 0 |
| | | | |
| | | | |
| | | | |
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| | | | |

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## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[ X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ X ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2242 | Waypoint | 464 Chestnut Street | Manchester | NH | 03105 | G | 11/15/2026 |

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# FINANCIAL DISCLOSURES

**G. Check one the following:**

[ X ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

## 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

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## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

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WAYPOINT
Help Along the Way

*Formerly*
CHILD AND FAMILY SERVICES

MISSION STATEMENT:

**Empowering people of all ages through an array of human services and advocacy**

HEADQUARTERS

toll free (800) 640.6486
office (603) 518.4000
fax (603) 668.6260

464 Chestnut Street
PO Box 448
Manchester, NH 03105
waypointnh.org

Accredited By COA Council on Accreditation
Accredited

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# WAYPOINT

## CONSOLIDATED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

## FOR THE YEAR ENDED DECEMBER 31, 2024

## (WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2023)

WAYPOINT

Help Along the Way

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# WAYPOINT

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CBIZ CPAs P.C.

9 Executive Park Drive
Suite 100
Merrimack, NH 03054

P: 603.882.1111

# Independent Auditors' Report

To the Board of Trustees
**Waypoint**
**Manchester, NH**

## Report on the Audit of Financial Statements

### *Opinion*

We have audited the consolidated financial statements of Waypoint (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the consolidated financial statements are available to be issued.

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***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying consolidated schedule of operating expenses for 2024 is presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 2024 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance GAAS. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the consolidated financial statements as a whole. The 2023 consolidated schedule of operating expenses on page 38 was subjected to the auditing procedures applied in the 2023 audit of the basic financial statements by Marcum LLP, whose report dated May 20, 2024, stated that the information was fairly stated in all material respects in relation to the 2023 financial statements as a whole.

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## Other Matter

### *Report on Summarized Comparative Information*

The financial statements of Waypoint as of and for the year ended December 31, 2023, were audited by Marcum, LLP, whose report dated May 20, 2024, expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

CBIZ CPAs P.C.

Merrimack, NH
June 3, 2025

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# WAYPOINT

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

## DECEMBER 31, 2024

(*with summarized comparative totals as of December 31, 2023*)

| | 2024 | | | |
|---|---|---|---|---|
| | Without Donor Restrictions | With Donor Restrictions | 2024 Total | 2023 Total |
| **Assets** | | | | |
| **Current Assets** | | | | |
| Cash and cash equivalents | $ 5,381,870 | $ -- | $ 5,381,870 | $ 5,649,783 |
| Restricted cash | 71,739 | -- | 71,739 | 70,644 |
| Accounts receivable, net of allowance for credit losses of $6,143 and $11,667 | 712,166 | -- | 712,166 | 1,011,771 |
| Grants receivable | 1,367,610 | -- | 1,367,610 | 1,649,265 |
| Contributions receivable | 238,345 | -- | 238,345 | 218,258 |
| Prepaid expenses | 299,731 | -- | 299,731 | 198,073 |
| Assets held for sale | 504,455 | -- | 504,455 | 565,398 |
| **Total Current Assets** | 8,575,916 | -- | 8,575,916 | 9,363,192 |
| **Noncurrent Assets** | | | | |
| Investments | 18,312,112 | 4,819,625 | 23,131,737 | 21,394,755 |
| Beneficial interest held in trusts | -- | 2,275,542 | 2,275,542 | 2,165,143 |
| Property and equipment, net | 9,078,633 | -- | 9,078,633 | 9,110,157 |
| Operating right-of-use assets, net | 747,017 | -- | 747,017 | 293,239 |
| **Total Noncurrent Assets** | 28,137,762 | 7,095,167 | 35,232,929 | 32,963,294 |
| **Total Assets** | $ 36,713,678 | $ 7,095,167 | $ 43,808,845 | $ 42,326,486 |
| **Liabilities and Net Assets** | | | | |
| **Current Liabilities** | | | | |
| Accounts payable | $ 334,063 | $ -- | $ 334,063 | $ 185,519 |
| Accrued payroll and related liabilities | 781,496 | -- | 781,496 | 713,461 |
| Other liabilities | 54,799 | -- | 54,799 | 58,649 |
| Current portion of bonds payable | 195,000 | -- | 195,000 | 180,000 |
| Current portion of operating lease liabilities | 203,943 | -- | 203,943 | 172,933 |
| Refundable advances | 257,818 | -- | 257,818 | 316,902 |
| **Total Current Liabilities** | 1,827,119 | -- | 1,827,119 | 1,627,464 |
| **Noncurrent Liabilities** | | | | |
| Bonds payable, net of current portion | 2,976,833 | -- | 2,976,833 | 3,175,167 |
| Operating lease liabilities, net of current portion | 552,821 | -- | 552,821 | 124,897 |
| Deferred loans - NHHFA | 1,250,000 | -- | 1,250,000 | 1,250,000 |
| Interest rate swap agreements | -- | -- | -- | 380,838 |
| **Total Noncurrent Liabilities** | 4,779,654 | -- | 4,779,654 | 4,930,902 |
| **Total Liabilities** | 6,606,773 | -- | 6,606,773 | 6,558,366 |
| **Net Assets** | | | | |
| Without donor restrictions | 30,106,905 | -- | 30,106,905 | 29,174,355 |
| With donor restrictions | -- | 7,095,167 | 7,095,167 | 6,593,765 |
| **Total Net Assets** | 30,106,905 | 7,095,167 | 37,202,072 | 35,768,120 |
| **Total Liabilities and Net Assets** | $ 36,713,678 | $ 7,095,167 | $ 43,808,845 | $ 42,326,486 |

***The accompanying notes are an integral part of these consolidated financial statements.***

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# WAYPOINT

## CONSOLIDATED STATEMENT OF ACTIVITIES

## FOR THE YEAR ENDED DECEMBER 31, 2024

(*with summarized comparative totals for the year ended December 31, 2023*)

| | 2024 | | | |
|---|---|---|---|---|
| | Without Donor Restrictions | With Donor Restrictions | 2024 Total | 2023 Total |
| **Support and Revenue** | | | | |
| Support: | | | | |
| Government grants | $ 8,770,270 | $ 205,645 | $ 8,975,915 | $ 9,612,403 |
| Contributions | 1,069,405 | 1,973,913 | 3,043,318 | 3,719,281 |
| In-kind contributions | 75,404 | -- | 75,404 | 77,736 |
| Special events: | | | | |
| Gross revenue | 18,148 | 521,844 | 539,992 | 438,255 |
| Less cost of direct benefit to donors | (60,204) | -- | (60,204) | (120,158) |
| Net special events revenue | (42,056) | 521,844 | 479,788 | 318,097 |
| Revenue: | | | | |
| Service fees | 9,302,115 | -- | 9,302,115 | 8,084,807 |
| Rental income | 37,721 | -- | 37,721 | 15,641 |
| Other income | 117,962 | -- | 117,962 | 119,368 |
| Net Assets Released From Restrictions: | | | | |
| Program releases | 2,526,087 | (2,526,087) | -- | -- |
| Endowment releases | 99,392 | (99,392) | -- | -- |
| Endowment Transfer to Support Operations | 1,099,141 | -- | 1,099,141 | 868,594 |
| **Total Support and Revenue** | 23,055,441 | 75,923 | 23,131,364 | 22,815,927 |
| **Operating Expenses** | | | | |
| Program services | 18,704,392 | -- | 18,704,392 | 17,015,721 |
| Management and general | 3,877,199 | -- | 3,877,199 | 3,382,989 |
| Fundraising | 479,736 | -- | 479,736 | 465,528 |
| **Total Operating Expenses** | 23,061,327 | -- | 23,061,327 | 20,864,238 |
| **Change in Net Assets From Operations** | (5,886) | 75,923 | 70,037 | 1,951,689 |
| **Nonoperating Activities** | | | | |
| Investment income, net | 1,911,323 | 315,080 | 2,226,403 | 2,994,248 |
| Unrealized gain on interest rate swap | 73,538 | -- | 73,538 | 19,097 |
| Loss on disposal of asset | (151,419) | -- | (151,419) | (4,136) |
| Change in beneficial interest | -- | 110,399 | 110,399 | 144,402 |
| Interest income | 204,135 | -- | 204,135 | 297,174 |
| Endowment transfer to support operations | (1,099,141) | -- | (1,099,141) | (868,594) |
| Employee retention tax credit, net | -- | -- | -- | 4,055,864 |
| **Total Nonoperating Activities** | 938,436 | 425,479 | 1,363,915 | 6,638,055 |
| **Change in Net Assets** | 932,550 | 501,402 | 1,433,952 | 8,589,744 |
| **Net Assets,** Beginning of Year | 29,174,355 | 6,593,765 | 35,768,120 | 27,178,376 |
| **Net Assets,** End of Year | $ 30,106,905 | $ 7,095,167 | $ 37,202,072 | $ 35,768,120 |

***The accompanying notes are an integral part of these consolidated financial statements.***

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# WAYPOINT

## CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

## FOR THE YEAR ENDED DECEMBER 31, 2024

*(with summarized comparative totals for the year ended December 31, 2023)*

| | 2024 | | | | |
|---|---|---|---|---|---|
| | Program Services | Management and General | Fundraising | 2024 Total | 2023 Total |
| Personnel expense: | | | | | |
| Salaries and wages | $ 10,858,994 | $ 1,922,147 | $ 318,381 | $ 13,099,522 | $ 11,593,682 |
| Employee benefits | 1,908,460 | 347,144 | 43,529 | 2,299,133 | 1,937,861 |
| Retirement plan | 175,555 | 72,309 | 5,832 | 253,696 | 160,453 |
| Payroll taxes and other | 1,063,685 | 152,744 | 24,364 | 1,240,793 | 1,141,997 |
| Subtotal personnel expense | 14,006,694 | 2,494,344 | 392,106 | 16,893,144 | 14,833,993 |
| Professional fees: | | | | | |
| Accounting | 2,135 | 47,450 | -- | 49,585 | 45,645 |
| Legal | 8,519 | 13,090 | -- | 21,609 | 77,657 |
| Contracted services | 412,274 | 487,084 | 33,566 | 932,924 | 877,580 |
| Subtotal professional fees | 422,928 | 547,624 | 33,566 | 1,004,118 | 1,000,882 |
| Assistance to individuals | 1,477,779 | 1,230 | 23,155 | 1,502,164 | 1,345,776 |
| Communications | 221,698 | 41,464 | 6,439 | 269,601 | 244,929 |
| Conferences, conventions, meetings, and trainings | 143,980 | 73,470 | 5,267 | 222,717 | 173,278 |
| Depreciation | 408,967 | 142,677 | 6,087 | 557,731 | 574,675 |
| Insurance | 142,204 | 13,322 | 2,501 | 158,027 | 184,107 |
| Interest | 275,293 | 26,742 | 4,141 | 306,176 | 332,161 |
| Membership dues | 44,198 | 14,792 | 1,840 | 60,830 | 45,738 |
| Miscellaneous | 56,919 | 73,875 | 14,116 | 144,910 | 171,170 |
| Occupancy | 842,634 | 66,877 | 11,364 | 920,875 | 910,109 |
| Printing and publications | 19,060 | 33,577 | 35,680 | 88,317 | 122,970 |
| Equipment rental and maintenance | 88,170 | 315,355 | 1,221 | 404,746 | 401,765 |
| Supplies | 91,898 | 8,666 | 1,603 | 102,167 | 164,340 |
| Travel | 461,970 | 23,184 | 854 | 486,008 | 478,503 |
| **Total Expenses By Function** | 18,704,392 | 3,877,199 | 539,940 | 23,121,531 | 20,984,396 |
| Less expenses included on the Statement of Activities: | | | | | |
| Cost of direct benefits to donors | -- | -- | (60,204) | (60,204) | (120,158) |
| **Total Expenses Reported on the Statement of Activities** | $ 18,704,392 | $ 3,877,199 | $ 479,736 | $ 23,061,327 | $ 20,864,238 |

***The accompanying notes are an integral part of these consolidated financial statements.***

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# WAYPOINT

## CONSOLIDATED STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDED DECEMBER 31, 2024

*(with summarized comparative totals for the year ended December 31, 2023)*

| | 2024 | 2023 |
|---|---|---|
| **Cash Flows from Operating Activities** | | |
| Change in net assets | $ 1,433,952 | $ 8,589,744 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 557,731 | 574,675 |
| Disposals of fixed assets | 156,524 | 36,625 |
| Amortization of operating right-of-use assets | 330,219 | 212,581 |
| Contributions restricted for endowment | (5,604) | (34,963) |
| Donation of closely held securities | (700,000) | (750,000) |
| Realized gain on investments | (743,777) | (308,748) |
| Unrealized (gain) loss on investments | (756,022) | (2,155,130) |
| Change in beneficial interest in trusts | (110,399) | (144,402) |
| Change in interest rate swap | (380,838) | (19,097) |
| Changes in operating assets and liabilities: | | |
| Accounts receivable | 299,605 | (340,039) |
| Grants receivable | 281,655 | (374,385) |
| Contributions receivable | (20,087) | (88,258) |
| Prepaid expenses | (101,658) | 388,928 |
| Accounts payable | 148,544 | (60,793) |
| Accrued payroll and related liabilities | 68,035 | (178,028) |
| Other liabilities | (3,850) | (147,238) |
| Refundable advances | (59,084) | (126,840) |
| Operating lease liabilities | (325,062) | (209,548) |
| **Net Cash Provided by Operating Activities** | 69,884 | 4,865,084 |
| **Cash Flows from Investing Activities** | | |
| Purchases of investments | (735,716) | (561,345) |
| Proceeds from sale of investments | 1,198,533 | 949,237 |
| Purchase of fixed assets | (621,789) | (181,713) |
| **Net Cash (Used in) Provided by Investing Activities** | (158,972) | 206,179 |
| **Cash Flows from Financing Activities** | | |
| Contributions restricted for endowment | 5,604 | 34,963 |
| Proceeds from line of credit | 744,768 | 5,505,906 |
| Principal payments on line of credit | (744,768) | (5,505,906) |
| Payment of long-term debt | (183,334) | (175,000) |
| **Net Cash Used in Financing Activities** | (177,730) | (140,037) |
| **Net Change in Cash and Cash Equivalents, and Restricted Cash** | (266,818) | 4,931,226 |
| **Cash and Cash Equivalents, and Restricted Cash,** Beginning of Year | 5,720,427 | 789,201 |
| **Cash and Cash Equivalents, and Restricted Cash,** End of Year | $ 5,453,609 | $ 5,720,427 |
| **Supplemental Disclosure of Cash Flow Information:** | | |
| Cash paid during the year for interest | $ 306,176 | $ 332,161 |
| **As reported in the Consolidated Statement of Financial Position, cash balance consists of:** | | |
| Cash and cash equivalents | $ 5,381,870 | $ 5,649,783 |
| Restricted cash | 71,739 | 70,644 |
| **Total Cash, Cash Equivalents, and Restricted Cash** | $ 5,453,609 | $ 5,720,427 |

***The accompanying notes are an integral part of these consolidated financial statements.***

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# WAYPOINT

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 2024

*(with summarized comparative totals for the year ended December 31, 2023)*

### NOTE 1 - ORGANIZATION

Waypoint (the "Organization") is a nonprofit organization, founded in 1850, with a mission to empower people of all ages through an array of human services and advocacy. Waypoint adheres to the highest standards of practice and is the only organization in New Hampshire to be accredited by the Council on Accreditation.

Waypoint has historically been the first service provider to respond to the state's most pressing needs – responding to child labor of the 1900s, child abuse in the 1940s, the spike in youth homelessness in the 1960s, human trafficking in the 2010s, and continues that trend today. Each year the Organization serves an average of 7,500 individuals, children, and families across New Hampshire. Nearly 90% of its clients live in poverty or with very low incomes.

These services span the life cycle from prenatal to seniors, and fall under four core care areas:

#### *FAMILY PRESERVATION AND STRENGTHENING*

Intensive home-based programs in partnership with the Division of Children, Youth, and Families to restore positive family functioning for youth and families involved with the child welfare and juvenile justice systems as well as voluntary services for families that are at risk to stabilize families. Programs are delivered in the home, schools, or community, and include mental health counseling and substance abuse treatment, as well as a complex system of family stabilization and preservation programs. The Organization empowers families with the skills and resources they need to provide for their children and become self-sufficient.

#### *EARLY CHILDHOOD AND FAMILY SUPPORT*

Education and support to improve parenting, strengthen families, prevent child abuse, and neglect, and ensure the healthy development of children are provided in homes and through Family Resource Centers throughout New Hampshire. This includes home visiting services that support families, and support and therapy for infants and toddlers with, or at-risk of, developmental disabilities and delays. The Organization operated a childcare center through August 2024 (the Children's Place and Parent Education Center) which provided a unique combination of educational and family support. Young children starting life at a disadvantage received critical services to ensure a good beginning and to optimize their chances for life-long success.

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### NOTE 1 - ORGANIZATION (CONTINUED)

#### *HOMELESS YOUTH AND YOUNG ADULTS*

A continuum of care designed to support youth and young adults (12-25) in exiting homelessness and finding long-term independence and stability. Services feature street-based outreach, basic needs fulfillment at drop-in centers, crisis intervention, educational and vocational advocacy, housing, and case management. The Organization operates the only low-barrier emergency shelter specifically for adults aged 18-24 who are experiencing or are at-risk of homelessness.

#### *HEALTH AND WELLBEING*

In-home support for seniors and adults with disabilities so they can maintain their independence safely in their community, and family-strengthening support and resources, for children with chronic health conditions and their families. The Organization provides services delivered by personal care service providers, nurses, and LNAs in homes that help with everything from cooking and cleaning to personal hygiene, medication reminders, mobility, and help with daily tasks. The Organization believes all children and families should have equal opportunities to attain their full health potential. The Organization's health care coordination program supports children (birth to age 21) with special health conditions and their families in managing conditions by providing essential tools and resources for effective care.

The Organization provides additional support for children, families, and individuals through a strong advocacy program, established in 1971. The combination of advocacy and direct service practice uniquely positions the Organization to serve the best interests of New Hampshire children.

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies used in preparing and presenting the accompanying consolidated financial statements.

#### *BASIS OF FINANCIAL STATEMENT PRESENTATION*

The consolidated financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

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### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *PRINCIPLES OF CONSOLIDATION*

The consolidated financial statements include Waypoint and Child and Family Realty Corporation, commonly controlled organizations. All inter-organization transactions have been eliminated. Unless otherwise noted, these consolidated entities are hereinafter referred to as "the Organization".

#### *PRIOR-YEAR SUMMARIZED FINANCIAL INFORMATION*

The accompanying consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the audited consolidated financial statements for the year ended December 31, 2023, from which the summarized information was derived.

#### *CASH AND CASH EQUIVALENTS*

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments invested for long-term purposes, including endowments that are perpetual in nature, are excluded from this definition.

#### *ACCOUNTS RECEIVABLE AND CREDIT POLICIES*

Accounts receivable consists primarily of noninterest-bearing amounts due for services and programs. At the end of each reporting period, the Organization estimates the current expected credit loss ("CECL"). The Organization utilizes the loss rate methodology to determine historical credit losses. The loss rate method estimate is derived from a review of the Organization's historical write-offs as a percentage of average accounts receivable. The estimate is adjusted for management's assessment of current conditions, reasonable and supportable forecasts regarding future events, and any other factors deemed relevant. The Organization believes historical loss information is a reasonable starting point for calculating the expected allowance for credit losses, as the Organization's programs have remained consistent since inception. Based on economic indicators, including 2024 and general overall economic conditions, the Organization is not anticipating a change in the historical credit loss rate from what it has been in the past.

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## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *ACCOUNTS RECEIVABLE AND CREDIT POLICIES (CONTINUED)*

The Organization writes off receivables when there is information that indicates the debtor is facing significant financial difficulty and there is no possibility of recovery. If any recoveries are made from any accounts previously written off, they will be recognized in income or as an offset to credit loss expense in the year of recovery, in accordance with the Organization's accounting policy election. The total amount of write-offs was $-0- and $18,555 for the years ended December 31, 2024 and 2023, respectively.

### *GRANTS RECEIVABLE*

Amounts recorded as grants receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. Grants receivable are recorded at net realizable value and are generally due and collectible within one year. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

### *CONTRIBUTIONS RECEIVABLE*

Unconditional contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the consolidated statement of activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions are written off when deemed uncollectable. Management has determined that no allowance is necessary. Contributions receivable are expected to due and collectable within one year.

### *INVESTMENTS*

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair value in the consolidated statement of financial position. Net investment income is reported in the consolidated statement of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses. External investment expenses totaled $53,933 and $48,133 for the years ended December 31, 2024 and 2023, respectively. Investments include equity-based investments in mutual funds and equity securities of public companies, which are carried at fair value based on quoted market prices.

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## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *INVESTMENTS (CONTINUED)*

The Organization maintains pooled investment accounts for its endowment. Realized and unrealized gains and losses are allocated to the individual endowments based on the relationship of the market value of each endowment to the total market value of the pooled investment accounts, as adjusted for additions to or deductions from those accounts, and taking into consideration donor restrictions related to the treatment of investment earnings.

### *BENEFICIAL INTEREST HELD IN TRUSTS*

The Organization is the beneficiary of perpetual charitable trusts. The Organization is the sole beneficiary of four funds held by the New Hampshire Charitable Foundation ("NHCF"), as well as two separate charitable remainder trusts, and 50% beneficiary of a third charitable remainder trust. The beneficial interest in trusts is reported at its fair value, which is estimated as the fair value of the underlying trust assets. Distributions of income from trust assets are restricted as to use and are reported as increases in net assets with donor restrictions until expended in accordance with restrictions. The value of the beneficial interest in the trusts is adjusted annually for the change in its estimated fair value. Those changes in value are reported as increases in net assets with donor restrictions. The assets in the trusts will never be distributed to the Organization.

### *PROPERTY AND EQUIPMENT, NET*

Property and equipment additions over $10,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 50 years. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the consolidated statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed. Assets not in service are not depreciated.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in 2024 or 2023.

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## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *LEASES*

The Organization is a lessee in several noncancellable operating leases, for office space and equipment. The Organization determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of an existing contract are changed. The Organization recognizes a lease liability and a right-of-use (ROU) asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. The Organization generally does not have access to the rate implicit in the lease and, therefore, the Organization utilizes a risk-free rate as the discount rate at the lease commencement date for all classes of underlying assets. The ROU asset is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. Lease cost for lease payments is recognized on a straight-line basis over the lease term.

The Organization has elected, for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying asset that the Organization is reasonably certain to exercise. The Organization recognizes lease costs associated with short-term leases on a straight-line basis over the lease term.

The Organization has lease agreements with lease and non-lease components, which are generally accounted for separately. The Organization has elected, for all underlying classes of assets, to account for each separate lease component of a contract and its associated non-lease components (repairs and maintenance) as a single lease component. For arrangements accounted for as a single lease component, there may be variability in future lease payments as the amount of the non-lease components is typically revised from one period to the next. These variable lease payments are recognized in operating expenses in the period in which the obligation for those payments was incurred.

### *INTEREST RATE SWAP*

An interest rate swap is utilized to mitigate interest rate risk on bonds payable. The related liability is reported at fair value in the consolidated statement of financial position, and unrealized gains or losses are included in the consolidated statement of activities. In 2024, the Organization terminated the interest rate swap.

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## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *NET ASSETS*

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions.

*Net Assets Without Donor Restrictions*

Net assets without donor restrictions are net assets available for use in general operations and not subject to donor-imposed restrictions. The Board has designated, from net assets without donor restrictions, net assets for a Board-designated endowment and an ERTC reserve.

*Net Assets With Donor Restrictions*

Net assets with donor restrictions are net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a Board approved spending policy. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization recognizes revenue from contributions and grants that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, as net assets without donor restrictions.

### *REVENUE RECOGNITION*

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures or met performance requirements in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures or meeting performance requirements are reported as refundable advances in the consolidated statement of financial position.

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## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *REVENUE RECOGNITION (CONTINUED)*

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

Revenues derived from providing services are recognized when the performance obligation of providing the services are met. The performance obligation of providing program services is simultaneously received and consumed by the participants; therefore, the revenue is recognized when the service occurs. Service fee revenues are comprised of Medicaid, private insurance, and other sources that reflects the consideration to which the Organization expects to be entitled in exchange for providing client services. Service fees are billed monthly after the services are rendered, at rates established by the New Hampshire Department of Health and Human Services ("DHHS") specific to the level of service provided.

### *DONATED SERVICES AND IN-KIND CONTRIBUTIONS*

Contributed nonfinancial assets include donated food, supplies, professional services, and other in-kind contributions which are recorded at the respective fair values of the goods or services received (Note 14). The Organization does not sell donated gifts-in-kind. In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by GAAP. GAAP allows recognition of contributed services only if (a) the services create or enhance nonfinancial assets, or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills.

### *ADVERTISING COSTS*

Advertising costs are expensed as incurred and are reported in the consolidated statement of activities and consolidated statement of functional expenses.

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### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *FUNCTIONAL ALLOCATION OF EXPENSES*

The costs of program and supporting services activities have been summarized on a functional basis in the consolidated statement of activities. The consolidated statement of functional expenses presents the natural classification detail of expenses by function.

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salary and benefits, which are allocated based on time and effort estimates, and occupancy costs and depreciation which are allocated based on personnel count at the location.

#### *MEASURE OF OPERATIONS*

The consolidated statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing programs and services and include the Organization's annual endowment transfer to support operations. Nonoperating activities are limited to resources outside of those programs and services and are comprised of non-recurring gains and losses on sales and dispositions, investment income, changes in the value of beneficial interests and interest rate swaps, and employee retention tax credit net of applicable expenses.

#### *INCOME TAXES*

Waypoint has been recognized by the Internal Revenue Service ("IRS") as exempt from federal income taxes under Internal Revenue Code ("IRC") Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. Child and Family Realty Corporation is exempt from federal income tax under Section 501(a) of the IRC as an organization described in Section 501(c)(25).

Each entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, each is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose.

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## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *INCOME TAXES (CONTINUED)*

The Organization accounts for uncertain tax provisions under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 740, *Income Taxes*, which provides a framework for how entities should recognize, measure, present, and disclose uncertain tax positions in their financial statements. The Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. Management has reviewed the Organization's reporting and believes they have not taken tax positions that are more likely than not to be determined to be incorrect by the IRS and, therefore, no adjustments or disclosures are required. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods pending or in progress.

### *ESTIMATES*

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

### *FINANCIAL INSTRUMENTS AND CREDIT RISK*

Deposit concentration risk is managed by placing cash deposits with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the consolidated statement of financial position. Although the fair value of investments are subject to fluctuation on a year-to-year basis, the Investment Committee believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

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## NOTE 3 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the consolidated statement of financial position, were comprised of the following at December 31, 2024 and 2023:

| | 2024 | 2023 |
|---|---|---|
| Financial assets at year end: | | |
| Cash and cash equivalents | $ 5,381,870 | $ 5,649,783 |
| Restricted cash | 71,739 | 70,644 |
| Accounts receivable | 712,166 | 1,011,771 |
| Grants receivable | 1,367,610 | 1,649,265 |
| Contributions receivable | 238,345 | 218,258 |
| Investments | 23,131,737 | 21,394,755 |
| Beneficial interest held in trusts | 2,275,542 | 2,165,143 |
| Total financial assets | 33,179,009 | 32,159,619 |
| Less amounts not available to be used within one year: | | |
| Restricted cash not available for general expenditure | 71,739 | 70,644 |
| Net assets with donor restrictions | 7,095,167 | 6,593,765 |
| Add amounts available to spend within one year: | | |
| Net assets with purpose restrictions to be met in less than a year | (1,685,274) | (1,515,563) |
| Donor-restricted endowment subject to spending policy rate and appropriation | (73,998) | (73,998) |
| Closely held securities | 1,450,000 | 750,000 |
| Board-designated - ERTC funds | 3,954,266 | 4,261,566 |
| Board-designated endowment | 16,651,246 | 16,173,416 |
| Add amounts available to spend within one year: | | |
| Board-designated endowment annual spending policy rate and appropriation | (883,752) | (899,141) |
| Total amounts not available to be used within one year | 26,579,394 | 25,360,689 |
| Financial assets available to meet general expenditures over the next year | $ 6,599,615 | $ 6,798,930 |

Endowment funds consist of donor-restricted endowments and funds designated by the Board to function as endowments. Income from donor-restricted endowments is restricted for specific purposes or restricted to the Organization's spending policy. The portion of endowment funds that are perpetual in nature are not available for general expenditure.

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## NOTE 3 - LIQUIDITY AND AVAILABILITY (CONTINUED)

The Board-designated endowment is subject to an annual spending rate as determined by the Board. Although there is no intention to spend from the Board-designated endowment (other than amounts appropriated for general expenditure as part of the Board's annual budget approval and appropriation), these amounts could be made available if necessary.

As part of its liquidity management plan, the Organization also has a $1,500,000 revolving line of credit available to meet cash flow needs (Note 7).

## NOTE 4 - ASSETS HELD FOR SALE

The Organization entered into a purchase and sales agreement to sell the land, building and improvements, and equipment assets for piece of real estate property located in Concord, NH historically referenced as Camp Spaulding. The sale is expected to close in 2025.

## NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

Certain assets are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available.

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## NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

A three-tier hierarchy categorizes the inputs as follows:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

- Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset or liability within the hierarchy is based upon the pricing transparency of the asset or liability and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

Certain investment assets are classified within Level 1 because they comprise open-ended mutual funds with readily determinable and quoted fair values based on daily redemption values. The Organization holds equity interest in a private equity limited liability company, received through donation, and is valued at fair value using per share price of an offering occurring around year-end. The equity interest is considered a Level 3 measurement. The fair value of beneficial interest in remainder trust is determined using present value techniques and risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the underlying assets and is based on the fair value of trust investments as reported by the trustees. The beneficial interest in remainder trust is considered a Level 3 measurement.

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## NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The following table presents the Organization's assets measured at fair value on a recurring basis at December 31, 2024:

| | 2024 | | | |
|---|---|---|---|---|
| | Total | Level 1 | Level 2 | Level 3 |
| Assets: | | | | |
| Investments: | | | | |
| Mutual funds | $ 21,675,658 | $ 21,675,658 | $ -- | $ -- |
| Common stock | 6,079 | 6,079 | -- | -- |
| Closely held securities | 1,450,000 | -- | -- | 1,450,000 |
| | 23,131,737 | 21,681,737 | -- | 1,450,000 |
| Beneficial interests held in trust: | | | | |
| NHCF | 1,314,217 | -- | -- | 1,314,217 |
| Greenleaf | 364,739 | -- | -- | 364,739 |
| Spaulding | 341,630 | -- | -- | 341,630 |
| Cogswell | 254,956 | -- | -- | 254,956 |
| | 2,275,542 | -- | -- | 2,275,542 |
| Total assets at fair value | $ 25,407,279 | $ 21,681,737 | $ -- | $ 3,725,542 |

The following table presents the Organization's assets measured at fair value on a recurring basis at December 31, 2023:

| | 2023 | | | |
|---|---|---|---|---|
| | Total | Level 1 | Level 2 | Level 3 |
| Assets: | | | | |
| Investments: | | | | |
| Mutual funds | $ 20,644,755 | $ 20,644,755 | $ -- | $ -- |
| Closely held securities | 750,000 | -- | -- | 750,000 |
| | 21,394,755 | 20,644,755 | -- | 750,000 |
| Beneficial interests held in trust: | | | | |
| NHCF | 1,245,254 | -- | -- | 1,245,254 |
| Greenleaf | 353,987 | -- | -- | 353,987 |
| Spaulding | 324,126 | -- | -- | 324,126 |
| Cogswell | 241,776 | -- | -- | 241,776 |
| | 2,165,143 | -- | -- | 2,165,143 |
| Total assets at fair value | $ 23,559,898 | $ 20,644,755 | $ -- | $ 2,915,143 |

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## NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

Under the terms of the Organization's line of credit agreement (Note 7), the Organization has agreed not to pledge the mutual funds as security on any other debt.

The following is a reconciliation of the beginning and ending balances of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2024:

| | Closely Held Securities | Beneficial Interest Held in Trusts |
|---|---|---|
| Balance at December 31, 2023 | $ 750,000 | $ 2,165,143 |
| Purchases/contributions of investments | 700,000 | 1,543 |
| Investment return, net | -- | 176,007 |
| Distributions | -- | (67,151) |
| Balance at December 31, 2024 | $ 1,450,000 | $ 2,275,542 |

The following is a reconciliation of the beginning and ending balances of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2023:

| | Closely Held Securities | Beneficial Interest Held in Trusts |
|---|---|---|
| Balance at December 31, 2022 | $ -- | $ 2,020,741 |
| Purchases/contributions of investments | 750,000 | -- |
| Investment return, net | -- | 202,718 |
| Distributions | -- | (58,316) |
| Balance at December 31, 2023 | $ 750,000 | $ 2,165,143 |

Interest and dividends and net unrealized gains on investments and beneficial interest in remainder trusts are reflected in the accompanying statement of activities and changes in net assets as investment income, net and change in beneficial interest.

Investments, in general, are exposed to various risks such as interest rate, credit, and overall market volatility. As such, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position and the statement of activities and changes in net assets.

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## NOTE 6 - PROPERTY AND EQUIPMENT, NET

Property and equipment, net was comprised of the following at December 31, 2024 and 2023:

| | 2024 | 2023 |
|---|---|---|
| Land and land improvements | $ 958,884 | $ 958,884 |
| Buildings and improvements | 11,254,235 | 11,072,089 |
| Furniture, fixtures, and equipment | 619,457 | 619,457 |
| Vehicles | 54,663 | 68,761 |
| Software | 465,730 | 465,730 |
| Construction in progress | 237,924 | 82,075 |
| Subtotal | 13,590,893 | 13,266,996 |
| Less accumulated depreciation | (4,512,260) | (4,156,839) |
| Total | $ 9,078,633 | $ 9,110,157 |

## NOTE 7 - LINE OF CREDIT

The Organization has a $1,500,000 revolving line of credit agreement with a bank, which is payable on demand. The line is secured by a first lien on accounts receivable, double negative pledge on all investments of the borrower, and carries a variable rate of interest at the Wall Street Journal prime rate (7.5% at December 31, 2024), adjusted daily. At December 31, 2024 and 2023, there was no outstanding balance on this line of credit.

## NOTE 8 - BONDS PAYABLE

During 2007, the New Hampshire Health and Education Facilities Authority (the "Authority") sold $5,540,000 of its Revenue Bonds, Child and Family Services Issue, Series 2007, and loaned the proceeds of the bonds to the Organization to refund its Series 1999 Series Bonds and to finance certain improvements to the Organization's facilities. The Series 2007 Bonds were issued with a variable interest rate determined on a weekly basis. Prior to issuing the Bonds, the Organization entered into an interest rate swap agreement (the "swap agreement") with Citizens Bank of NH (the "Counterparty") for the life of the bond issue to hedge the interest rate risk associated with the Series 2007 Bonds. The swap agreement requires the Organization to pay the Counterparty a rate of interest per annum equal to the product of (a) .68 multiplied by (b) the sum of term secured overnight financing rate (“SOFR”) plus 2.75%. Counterparty payments to the Organization were intended to offset the Organization’s payments of variable rate interest to bondholders. Counterparty credit worthiness and market

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**NOTE 8 - BONDS PAYABLE (CONTINUED)**

variability can impact the variable rates received and paid by the Organization, with the potential of increasing Organization's interest payments. As a result, the cost of the interest rate swap for 2024 and 2023 is added to interest expense in the consolidated statement of functional expenses. The bonds mature in 2038 and can be repaid at any time.

The Organization is required to include the fair value of the swap in the consolidated statement of financial position, and annual changes, if any, in the fair value of the swap in the consolidated statement of activities. For example, during the bond's 30-year holding period, the annually calculated value of the swap will be reported as an asset if interest rates increase above those in effect on the date of the swap was entered into (and as an unrealized gain in the consolidated statement of activities), which will generally be indicative that the net fixed rate the Organization is paying on the swap is below market expectations of rates during the remaining term of the swap. The swap will be reported as a liability (and as an unrealized loss in the consolidated statement of activities) if interest rates decrease below those in effect on the date the swap was entered into, which will generally be indicative that the net fixed rate the Organization is paying on the swap is above market expectations of rates during the remaining term of the swap. The annual accounting adjustments of value changes in the swap transaction are non-cash recognition requirements, the net effect of which will be zero at the end of the bond's 30-year term. At December 31, 2024 and 2023, the Organization recorded the swap liability position of $-0- and $380,838, respectively. The Organization paid off the interest rate swap liability and closed the rate swap agreement during 2024.

During 2009, there occurred a downgrading of the credit rating of the Counterparty to the letter of credit reimbursement agreement, which triggered a mandatory tender of the Series 2007 Bonds in whole and a temporary conversion of one hundred percent of the principal amount to a bank purchase mode under the terms of said letter of credit reimbursement agreement. Since it became evident that the credit markets would not soon return to normalcy, the Organization elected to convert the Series 2007 Bonds from a weekly rate mode to a bank purchase mode. This new bank purchase mode created a rate period in which the Series 2007 Bonds bear interest at the tax adjusted bank purchase rate of 68% of the sum of the term SOFR plus 275 basis points. The bank purchase mode commenced on July 31, 2009 and expired on July 31, 2014; however, the expiration date was extended by the Counterparty to January 1, 2038 and the Organization had the option to convert back to the weekly rate mode. The Series 2007 Bond documents require the Organization to comply with certain financial covenants. As of December 31, 2024 and 2023, the Organization was in compliance with these covenants.

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## NOTE 8 - BONDS PAYABLE (CONTINUED)

The following is a summary of future payments on the previously mentioned bonds payable:

| Year | Amount |
|---|---|
| 2025 | $ 195,000 |
| 2026 | 200,000 |
| 2027 | 205,000 |
| 2028 | 220,000 |
| 2029 | 225,000 |
| Thereafter | 2,126,833 |
| Total | $ 3,171,833 |

## NOTE 9 - LEASES

The Organization rents property and equipment under non-cancelable operating lease agreements with monthly payments ranging from $493 to $4,910. The leases expire at various dates through November 2029.

While all agreements provide minimum lease payments, some include payments adjusted for inflation or variable common area maintenance charges. Variable payments are not determinable at the lease commencement and are not included in the measurement of lease assets and liabilities. The lease agreements do not include any material residual value guarantees or restrictive covenants.

The components of operating lease expense that are included in the statement of activities for the years ended December 31, 2024 and 2023 were as follows:

| | 2024 | 2023 |
|---|---|---|
| Fixed lease cost | $ 245,797 | $ 209,548 |
| Variable lease cost | 65,896 | 38,797 |
| Total lease cost | $ 311,693 | $ 248,345 |

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## NOTE 9 - LEASES (CONTINUED)

During the years ended December 31, 2024 and 2023, the Organization had the following cash and non-cash activities related to operating leases:

| | 2024 | 2023 |
|---|---|---|
| Cash paid for amounts included in the measurement of lease liabilities: | | |
| Operating cash flows for operating leases | $ 262,158 | $ 213,799 |
| Non-cash investing and financing activities: | | |
| Lease assets obtained in exchange for lease liabilities: | | |
| Operating leases | $ 783,966 | $ 168,666 |

Weighted average lease term and discount rate at December 31, 2024 and 2023, were as follows:

| | 2024 | 2023 |
|---|---|---|
| Weighted average remaining lease term (years) | 2.66 | 1.86 |
| Weighted average discount rate | 2.84% | 1.36% |

Future payments due under operating leases as of December 31, 2024, were as follows for the years ending December 31:

| Years ending December, 31 | Amount |
|---|---|
| 2025 | $ 233,216 |
| 2026 | 179,118 |
| 2027 | 162,446 |
| 2028 | 165,160 |
| 2029 | 86,365 |
| Total lease payments | 826,305 |
| Less imputed interest | 69,541 |
| Present value of lease liabilities | $ 756,764 |

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## NOTE 10 - REFUNDABLE ADVANCES

Refundable advances totaling $257,818 and $316,902 at December 31, 2024 and 2023, respectively, primarily include grant funds received in advance from New Hampshire Department of Health and Human Services for community-based voluntary services and from a foundation for an early childhood and advocacy grant. Revenues will be recognized as the conditions of the grants are met.

## NOTE 11 - DEFERRED LOANS – NHHFA

Deferred loans at December 31, 2024 and 2023 were comprised of two notes payable to the New Hampshire Housing and Finance Authority ("NHHFA").

On June 7, 2005, the Organization entered into a note payable to the NHHFA. The face amount of the note is $550,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Dover, New Hampshire. In line with the regulatory agreement related to the note payable, the Organization has remitted to NHHFA funds to establish an operating and replacement reserve. The balance of this reserve is reported as restricted cash on the consolidated statement of financial position. The restricted cash balance related to this note as of December 31, 2024 and 2023 totaled $29,052 and $30,255, respectively.

On May 22, 2007, the Organization entered into a note payable to the NHHFA. The face amount of the note is $700,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Manchester, New Hampshire. In line with the regulatory agreement related to the note payable, the Organization has remitted to NHHFA funds to establish an operating and replacement reserve. The balance of this reserve is reported as restricted cash on the consolidated statement of financial position. The restricted cash balance as of December 31, 2024 and 2023 related to this note totaled $42,687 and $40,389, respectively.

## NOTE 12 - ENDOWMENT FUNDS

### *TYPES OF FUNDS*

The Organization's endowment consists of various individual funds established for a variety of purposes. The endowment includes both donor-restricted funds and funds designated by the Board of Trustees to function as endowments. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

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## NOTE 12 - ENDOWMENT FUNDS (CONTINUED)

### *TYPES OF FUNDS (CONTINUED)*

*Board-Designated Endowment*

As of December 31, 2024 and 2023, the Board of Trustees had designated $16,651,246 and $16,173,416, respectively, of net assets without donor restrictions as a general endowment fund to support the mission of the Organization.

*Donor-Designated Endowments*

The Board of Trustees of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date for donor-restricted perpetual endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as perpetually restricted net assets (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. The remaining portion of the donor-restricted endowment fund that is not classified as perpetually restricted is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

### *FUNDS WITH DEFICIENCIES*

The Organization considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund, and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Organization complies with UPMIFA and has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The Organization had no underwater endowment funds at December 31, 2024 or 2023.

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## NOTE 12 - ENDOWMENT FUNDS (CONTINUED)

### *INVESTMENT POLICY*

The Organization has adopted an investment and spending policy to ensure a total return (income plus capital change) necessary to preserve and enhance the principal of the fund and, at the same time, provide a dependable source of support for current operations and programs. The withdrawal from endowment funds in support of current operations is expected to remain a constant percentage of the endowment funds, adjusted for new gifts to the endowment fund.

In recognition of the prudence required of fiduciaries, reasonable diversification is sought where possible. Experience has shown financial markets and inflation rates are cyclical and, therefore, control of volatility will be achieved through investment styles. Asset allocation parameters have been developed for various funds within the structure, based on investment objectives, liquidity needs, and time horizon for intended use.

Measurement of investment performance against policy objectives will be computed on a total return basis, net of management fees and transaction costs. Total return is defined as dividend or interest income plus realized and unrealized capital appreciation or depreciation at fair market value.

### *SPENDING POLICY*

The Organization's spending policy is to avail itself of a Board-approved percentage of investment income from mutual fund investments for operations with any remaining interest, dividends, or appreciation reinvested. The spending policy approved by the Board of Trustees is a percentage of the average total endowment value over the previous 12 quarters, with a 1% contingency margin with Board approval. This includes interest and dividends paid out to the Organization. In 2024 and 2023, the approved rate was 5.00%.

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### NOTE 12 - ENDOWMENT FUNDS (CONTINUED)

#### *CHANGES IN ENDOWMENT NET ASSETS*

The composition of endowment net assets as of December 31, 2024 and changes in endowment net assets for the year ended December 31, 2024 were as follows:

| | | With Donor Restrictions | | | Total |
|---|---|---|---|---|---|
| | Without Donor Restrictions | Cumulative Appreciation | Perpetually Restricted | Total | Endowment Net Assets |
| Endowment net assets, beginning of year | $ 16,173,416 | $ 1,128,246 | $ 1,784,813 | $ 2,913,059 | $ 19,086,475 |
| Contributions | -- | -- | 5,604 | 5,604 | 5,604 |
| Appropriations from endowment | (1,099,141) | (99,392) | -- | (99,392) | (1,198,533) |
| Borrowing from endowment for purpose-restricted net assets | (169,711) | -- | -- | -- | (169,711) |
| Investment income, net | 1,746,682 | 315,080 | -- | 315,080 | 2,061,762 |
| Endowment net assets, end of year | $ 16,651,246 | $ 1,343,934 | $ 1,790,417 | $ 3,134,351 | $ 19,785,597 |

The composition of endowment net assets as of December 31, 2023 and changes in endowment net assets for the year ended December 31, 2023 were as follows:

| | | With Donor Restrictions | | | Total |
|---|---|---|---|---|---|
| | Without Donor Restrictions | Cumulative Appreciation | Perpetually Restricted | Total | Endowment Net Assets |
| Endowment net assets, beginning of year | $ 14,896,850 | $ 788,401 | $ 1,749,850 | $ 2,538,251 | $ 17,435,101 |
| Contributions | -- | -- | 34,963 | 34,963 | 34,963 |
| Appropriations from endowment | (868,594) | (80,643) | -- | (80,643) | (949,237) |
| Borrowing from endowment for purpose-restricted net assets | (381,895) | -- | -- | -- | (381,895) |
| Investment Income, net | 2,527,055 | 420,488 | -- | 420,488 | 2,947,543 |
| Endowment net assets, end of year | $ 16,173,416 | $ 1,128,246 | $ 1,784,813 | $ 2,913,059 | $ 19,086,475 |

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## NOTE 13 - NET ASSETS

### *NET ASSETS WITHOUT DONOR RESTRICTIONS*

Net assets without donor restrictions were comprised of the following at December 31, 2024 and 2023:

| | 2024 | 2023 |
|---|---|---|
| Undesignated net assets | $ 9,501,393 | $ 8,739,373 |
| Board-designated ERTC funds | 3,954,266 | 4,261,566 |
| Board-designated endowment | 16,651,246 | 16,173,416 |
| Total | $ 30,106,905 | $ 29,174,355 |

### *NET ASSETS WITH DONOR RESTRICTIONS*

Net assets with donor restrictions were comprised of the following at December 31, 2024 and 2023:

| | 2024 | 2023 |
|---|---|---|
| Subject to expenditure for specified purpose: | | |
| Camp | $ 7,369 | $ 7,689 |
| Runaway and homeless youth | 1,058,083 | 698,184 |
| Family support | 146,864 | 124,891 |
| Health and wellbeing | 205,149 | 231,618 |
| Family resource center | 204,636 | 341,896 |
| Other projects | 61,630 | 104,158 |
| The Children's Place | 1,543 | 7,127 |
| | 1,685,274 | 1,515,563 |
| Accumulated endowment earnings restricted by donors for: | | |
| General operations | 208,111 | 189,575 |
| Camperships | 467,352 | 386,004 |
| Other purposes | 668,471 | 552,667 |
| | 1,343,934 | 1,128,246 |
| Original gift perpetually restricted by donors for: | | |
| General operations | 136,529 | 136,529 |
| Camperships | 585,283 | 581,042 |
| Other purposes | 1,068,605 | 1,067,242 |
| | 1,790,417 | 1,784,813 |
| Not subject to spending policy or appropriation: | | |
| Beneficial interest in trusts | 2,275,542 | 2,165,143 |
| Total | $ 7,095,167 | $ 6,593,765 |

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## NOTE 13 - NET ASSETS (CONTINUED)

### *NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)*

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended December 31, 2024 and 2023:

| | 2024 | 2023 |
|---|---|---|
| Satisfaction of purpose restrictions: | | |
| Camp | $ 14,898 | $ 66,451 |
| Runaway and homeless youth | 1,055,863 | 2,450,535 |
| Family support | 262,115 | 181,115 |
| Health and wellbeing | 466,307 | 456,292 |
| Family resource center | 328,218 | 158,981 |
| Other projects | 331,456 | 143,893 |
| The Children's Place | 67,230 | 81,205 |
| | 2,526,087 | 3,538,472 |
| Restricted purpose spending-rate distributions and appropriations: | | |
| General operations | 16,443 | 17,039 |
| Camperships | 23,383 | -- |
| Other purposes | 59,566 | 63,604 |
| | 99,392 | 80,643 |
| Total | $ 2,625,479 | $ 3,619,115 |

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### NOTE 14 - CONTRIBUTED NONFINANCIAL ASSETS

The Organization received the following contributions of nonfinancial assets for the years ended December 31, 2024 and 2023:

| | Revenue Recognized | | Utilization in | Valuation Techniques |
|---|---|---|---|---|
| | 2024 | 2023 | Programs/Activities | and Inputs |
| Food | $ 30,068 | $ 44,631 | Early Childhood & Family Support, and Homeless Youth & Young Adults. | U.S. retail prices of identical products using pricing data under a 'like-kind' methodology considering the good's conditions and utility for use at the time of contribution. |
| Supplies | 6,279 | 5,399 | Early Childhood & Family Support, and Homeless Youth & Young Adults. | U.S. retail prices of identical products using pricing data under a 'like-kind' methodology considering the good's conditions and utility for use at the time of contribution. |
| Toys | 1,804 | 2,617 | Early Childhood & Family Support | U.S. retail prices of identical products using pricing data under a 'like-kind' methodology considering the good's conditions and utility for use at the time of contribution. |
| Services | 1,336 | 10,841 | Early Childhood & Family Support, and Administration | Contributed professional services are valued at the estimated fair value based on current rates for similar services. |
| Items for assistance to individuals | 35,917 | 14,248 | Early Childhood & Family Support and Homeless Youth & Young Adults | U.S. retail prices of identical products using pricing data under a 'like-kind' methodology considering the good's conditions and utility for use at the time of contribution. |
| Total | $ 75,404 | $ 77,736 | | |

There were no associated donor restrictions with the above contributed nonfinancial assets.

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## NOTE 15 - EMPLOYEE RETENTION TAX CREDIT (ERTC)

The Employee Retention Tax Credit (ERTC), established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), enacted March 27, 2020, amended by the Consolidated Appropriations Act, 2021 (CAA), enacted on December 27, 2020, and further amended by the American Rescue Plan Act (ARPA), enacted March 11, 2021, provided for financial relief to eligible employers through refundable tax credits. The ERTC is a refundable tax credit against certain employment taxes equal to 70% of eligible wages and certain health insurance benefits up to $28,000 per employee and $10,000 per quarter through September 30, 2021. Eligible employers could get immediate access to the credit by reducing employment tax deposits they were otherwise required to make. Employers were eligible if they operated a trade or business during January 1, 2021 through September 30, 2021 and experienced either: 1) full or partial suspension of the operation of their trade or business during that period because of governmental orders limiting commerce, travel or group meetings due to COVID-19, or 2) decline in gross receipts in a calendar quarter in 2021 where the gross receipts of that calendar quarter were less than 80% of the gross receipts in the same calendar quarter in 2019. For the year ended December 31, 2024, the Organization did not recognize any ERTC income.

## NOTE 16 - GRANTS

The Organization has been awarded multi-year cost-reimbursable grants of $12,708,699 and $8,746,467 that have not been recognized as of December 31, 2024 and 2023, respectively, because qualifying expenditures have not yet been incurred. The Organization expects to request reimbursement on these grants over the next several years once the conditions for requesting reimbursement have been met. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's Uniform Guidance, and review by grantor agencies. This review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Due to the federal government's review and potential restructuring of federal funding priorities, there is uncertainty regarding the continuation and amount of future funding from federal sources. The Organization is monitoring policy developments and may need to explore alternative funding sources to mitigate potential impacts.

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## NOTE 17 - ASSISTANCE TO INDIVIDUALS

Assistance to individuals was comprised of the following for the years ended December 31, 2024 and 2023:

| | 2024 | 2023 |
|---|---|---|
| Payment to parents of foster children | $ 240 | $ 13,317 |
| Housing assistance | 604,457 | 388,607 |
| Gift cards provided to families during holiday season | 23,155 | 45,000 |
| Food for at risk youth | 133,283 | 100,322 |
| In-kind assistances | 75,175 | 77,736 |
| Other assistance such as medical, childcare, transportation, and family activities | 665,854 | 720,794 |
| Total | $ 1,502,164 | $ 1,345,776 |

## NOTE 18 - DEFINED CONTRIBUTION PLAN

The Organization maintains a 403(b) Thrift Plan (the Plan). The Plan is a defined contribution plan that all eligible employees may immediately make elective participant contributions to upon hire. A pretax voluntary contribution is permitted by employees up to limits imposed by the IRC and other limitations specified in the Plan. Contributions made to the Plan by the Organization for the years ended December 31, 2024 and 2023 totaled $253,696 and $160,453, respectively.

## NOTE 19 - RELATED PARTY TRANSACTIONS

The Organization procures a portion of their legal services from a local law firm that employs an attorney who also serves on the Organization's Board of Trustees. The attorney Board member does not personally perform the legal services. For the years ended December 31, 2024 and 2023, total legal expense paid to related parties was $14,898, and $55,702, respectively.

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## NOTE 20 - CONCENTRATION OF RISK

The majority of the Organization's grants are received from agencies of the State of New Hampshire. As such, the Organization's ability to generate resources via grants is dependent upon the economic health of that area and of the State of New Hampshire. An economic downturn could cause a decrease in grants that coincides with an increase in demand for the Organization's services.

## NOTE 21 - RECLASSIFICATIONS

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

## NOTE 22 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through June 3, 2025, the date the consolidated financial statements were available to be issued. No events were identified which required recognition or disclosure in the financial statements.

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# WAYPOINT

## CONSOLIDATED SCHEDULE OF OPERATING EXPENSES

## FOR THE YEAR ENDED DECEMBER 31, 2024

| | Family Preservation & Strengthening | Early Childhood & Family Support | Homeless Youth & Young Adults | Health & Wellbeing | Advocacy | Camp | Total Program Services | Management and General | Fundraising | 2024 Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Expenses: | | | | | | | | | | |
| Salaries and wages | $ 3,973,330 | $ 3,232,756 | $ 1,879,957 | $ 1,548,683 | $ 224,268 | $ -- | $ 10,858,994 | $ 1,922,147 | $ 318,381 | $ 13,099,522 |
| Employee benefits | 721,250 | 642,604 | 373,004 | 165,721 | 5,881 | -- | 1,908,460 | 347,144 | 43,529 | 2,299,133 |
| Retirement plan | 64,154 | 63,517 | 23,461 | 17,874 | 6,549 | -- | 175,555 | 72,309 | 5,832 | 253,696 |
| Payroll taxes and other | 391,329 | 319,233 | 181,778 | 154,232 | 17,113 | -- | 1,063,685 | 152,744 | 24,364 | 1,240,793 |
| Subtotal personnel expense | 5,150,063 | 4,258,110 | 2,458,200 | 1,886,510 | 253,811 | -- | 14,006,694 | 2,494,344 | 392,106 | 16,893,144 |
| Professional fees: | | | | | | | | | | |
| Accounting | -- | -- | 2,135 | -- | -- | -- | 2,135 | 47,450 | -- | 49,585 |
| Legal | -- | -- | 1,707 | -- | -- | 6,812 | 8,519 | 13,090 | -- | 21,609 |
| Other professional fees | 49,754 | 243,338 | 92,765 | 10,762 | 15,655 | -- | 412,274 | 487,084 | 33,566 | 932,924 |
| Subtotal professional fees | 49,754 | 243,338 | 96,607 | 10,762 | 15,655 | 6,812 | 422,928 | 547,624 | 33,566 | 1,004,118 |
| Assistance to individuals | 303,554 | 265,477 | 815,646 | 93,102 | -- | -- | 1,477,779 | 1,230 | 23,155 | 1,502,164 |
| Communications | 77,030 | 66,589 | 56,652 | 19,261 | 2,148 | 18 | 221,698 | 41,464 | 6,439 | 269,601 |
| Conferences, conventions, meetings, and trainings | 10,269 | 78,486 | 5,990 | 1,307 | 5,000 | 42,928 | 143,980 | 73,470 | 5,267 | 222,717 |
| Depreciation | 86,003 | 126,692 | 173,924 | 17,903 | 3,871 | 574 | 408,967 | 142,677 | 6,087 | 557,731 |
| Insurance | 39,325 | 38,380 | 36,439 | 15,479 | 1,041 | 11,540 | 142,204 | 13,322 | 2,501 | 158,027 |
| Interest | 58,513 | 86,196 | 115,378 | 12,181 | 2,634 | 391 | 275,293 | 26,742 | 4,141 | 306,176 |
| Membership dues | 3,304 | 9,193 | 25,031 | 5,949 | 721 | -- | 44,198 | 14,792 | 1,840 | 60,830 |
| Miscellaneous | 19,343 | 18,285 | 10,754 | 8,435 | 102 | -- | 56,919 | 73,875 | 14,116 | 144,910 |
| Occupancy | 249,375 | 187,561 | 364,117 | 36,372 | 3,045 | 2,164 | 842,634 | 66,877 | 11,364 | 920,875 |
| Printing and publications | 215 | 4,726 | 11,367 | 875 | 1,877 | -- | 19,060 | 33,577 | 35,680 | 88,317 |
| Equipment rental and maintenance | 18,279 | 51,180 | 16,252 | 2,435 | 24 | -- | 88,170 | 315,355 | 1,221 | 404,746 |
| Supplies | 19,551 | 32,460 | 29,443 | 10,064 | 339 | 41 | 91,898 | 8,666 | 1,603 | 102,167 |
| Travel | 222,503 | 131,058 | 59,614 | 40,194 | 8,601 | -- | 461,970 | 23,184 | 854 | 486,008 |
| Total | $ 6,307,081 | $ 5,597,731 | $ 4,275,414 | $ 2,160,829 | $ 298,869 | $ 64,468 | $ 18,704,392 | $ 3,877,199 | $ 539,940 | $ 23,121,531 |

***See independent auditors' report.***

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# WAYPOINT

## CONSOLIDATED SCHEDULE OF OPERATING EXPENSES

## FOR THE YEAR ENDED DECEMBER 31, 2023

| | Family Preservation & Strengthening | Early Childhood & Family Support | Homeless Youth & Young Adults | Homecare | Advocacy | Camp | Total Program Services | Management and General | Fundraising | 2023 Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Expenses: | | | | | | | | | | |
| Salaries and wages | $ 3,276,308 | $ 3,406,925 | $ 1,727,259 | $ 1,081,739 | $ 157,419 | $ -- | $ 9,649,650 | $ 1,634,614 | $ 309,418 | $ 11,593,682 |
| Employee benefits | 668,164 | 636,824 | 314,704 | 99,446 | 4,388 | -- | 1,723,526 | 176,591 | 37,744 | 1,937,861 |
| Retirement plan | 44,366 | 47,304 | 16,143 | 8,358 | 3,353 | -- | 119,524 | 35,604 | 5,325 | 160,453 |
| Payroll taxes and other | 333,426 | 348,753 | 172,439 | 123,588 | 12,193 | -- | 990,399 | 127,664 | 23,934 | 1,141,997 |
| Subtotal personnel expense | 4,322,264 | 4,439,806 | 2,230,545 | 1,313,131 | 177,353 | -- | 12,483,099 | 1,974,473 | 376,421 | 14,833,993 |
| Professional fees: | | | | | | | | | | |
| Accounting | -- | -- | 75 | -- | -- | -- | 75 | 45,570 | -- | 45,645 |
| Legal | -- | -- | -- | -- | -- | 6,784 | 6,784 | 70,873 | -- | 77,657 |
| Other professional fees | 30,150 | 190,276 | 175,231 | 5,532 | 17,000 | -- | 418,189 | 406,788 | 52,603 | 877,580 |
| Subtotal professional fees | 30,150 | 190,276 | 175,306 | 5,532 | 17,000 | 6,784 | 425,048 | 523,231 | 52,603 | 1,000,882 |
| Assistance to individuals | 281,676 | 389,772 | 628,737 | 37 | 3 | -- | 1,300,225 | 551 | 45,000 | 1,345,776 |
| Communications | 68,431 | 53,962 | 49,394 | 18,090 | 1,629 | 57 | 191,563 | 47,124 | 6,242 | 244,929 |
| Conferences, conventions, meetings, and trainings | 8,098 | 44,336 | 2,246 | 271 | 2,143 | 67,907 | 125,001 | 39,610 | 8,667 | 173,278 |
| Depreciation | 75,495 | 99,794 | 176,047 | 12,968 | 4,502 | 542 | 369,348 | 198,363 | 6,964 | 574,675 |
| Insurance | 32,624 | 38,202 | 29,342 | 12,176 | 964 | 4,865 | 118,173 | 63,652 | 2,282 | 184,107 |
| Interest | 59,073 | 78,086 | 134,755 | 10,147 | 3,523 | 424 | 286,008 | 40,704 | 5,449 | 332,161 |
| Membership dues | 6,075 | 10,961 | 5,930 | 6,023 | 665 | -- | 29,654 | 16,084 | -- | 45,738 |
| Miscellaneous | 9,227 | 20,721 | 10,471 | 12,032 | 20 | -- | 52,471 | 113,285 | 5,414 | 171,170 |
| Occupancy | 212,555 | 133,492 | 457,554 | 12,513 | 3,775 | 7,424 | 827,313 | 70,603 | 12,193 | 910,109 |
| Printing and publications | 2,055 | 8,203 | 2,465 | 1,624 | 55 | -- | 14,402 | 48,572 | 59,996 | 122,970 |
| Equipment rental and maintenance | 92,750 | 56,765 | 38,234 | 421 | 34 | 429 | 188,633 | 212,005 | 1,127 | 401,765 |
| Supplies | 25,468 | 56,629 | 62,830 | 3,362 | 1,275 | -- | 149,564 | 12,586 | 2,190 | 164,340 |
| Travel | 230,603 | 144,066 | 54,165 | 26,351 | 34 | -- | 455,219 | 22,146 | 1,138 | 478,503 |
| Total | $ 5,456,544 | $ 5,765,071 | $ 4,058,021 | $ 1,434,678 | $ 212,975 | $ 88,432 | $ 17,015,721 | $ 3,382,989 | $ 585,686 | $ 20,984,396 |

***See independent auditors' report.***

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CBIZ CPAs P.C.

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**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Trustees
**Waypoint**
**Manchester, NH**

We have audited, in accordance with the auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"), the consolidated financial statements of Waypoint, (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively referred to as the "financial statements"), and have issued our report thereon dated June 3, 2025.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

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***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CBIZ CPAs P.C.

Merrimack, NH
June 3, 2025

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CBIZ CPAs P.C.

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**Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

To the Board of Trustees
**Waypoint**
**Manchester, NH**

## Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

We have audited Waypoint's (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2024. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *("Government Auditing Standards");* and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

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***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the consolidated financial statements of the Organization as of and for the year ended December 31, 2024, and have issued our report thereon dated June 3, 2025, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

CBIZ CPAs P.C.

Merrimack, NH
June 3, 2025

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# WAYPOINT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

## FOR THE YEAR ENDED DECEMBER 31, 2024

| *Federal Agency*<br>Cluster<br>Pass through Agency<br>Program Title | Federal AL Number | Pass Through Identifying Number | Federal Expenditures | Passed Through to Subrecipient |
|---|---|---|---|---|
| ***U.S. Department of Housing and Urban Development*** | | | | |
| CDBG - Entitlement Grants Cluster | | | | |
| Passed Through the City of Rochester | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | Unknown | $ 5,000 | $ -- |
| Total CDBG - Entitlement Grants Cluster | | | 5,000 | -- |
| Passed Through the City of Manchester | | | | |
| Emergency Solutions Grant Program | 14.231 | 611024 | 44,500 | -- |
| Passed Through the State of New Hampshire | | | | |
| Emergency Solutions Grant Program | 14.231 | E-24-DC-33-0001 | 44,502 | -- |
| Total Emergency Solutions Grant Program | | | 89,002 | -- |
| Direct Federal Program | | | | |
| Economic Development Initiative, Community Project Funding, and Miscellaneous Grants | 14.251 | N/A | 85,286 | -- |
| Direct Federal Program | | | | |
| Continuum of Care Program | 14.267 | N/A | 155,889 | -- |
| Passed Through the NH Department of Health and Human Services | | | | |
| Continuum of Care Program | 14.267 | 05-95-42-423010-7927 | 323,838 | -- |
| Continuum of Care Program | 14.267 | NH0142Y1T002301 | 43,277 | -- |
| Continuum of Care Program | 14.267 | Unknown | 133,811 | -- |
| Continuum of Care Program | 14.267 | NH0163L1T002300 | 21,287 | -- |
| Total Continuum of Care Program | | | 678,102 | -- |
| Direct Federal Program | | | | |
| Youth Homelessness Demonstration Program | 14.276 | N/A | 409,262 | -- |
| Passed Through the State of New Hampshire | | | | |
| Youth Homelessness Demonstration Program | 14.276 | 05-95-42-423010-79270000 | 105,648 | -- |
| Total Youth Homelessness Demonstration Program | | | 514,910 | -- |
| **Total U.S. Department of Housing and Urban Development** | | | 1,372,300 | -- |
| ***U.S. Department of Justice*** | | | | |
| Passed Through the NH Department of Justice | | | | |
| Children of Incarcerated Parents | 16.831 | 2021FCC01 | 179,041 | 26,340 |
| Passed Through the Manchester Police Department | | | | |
| Comprehensive Opioid, Stimulant, and Other Substances Use Program | 16.838 | Unknown | 17,838 | -- |
| **Total U.S. Department of Justice** | | | 196,879 | 26,340 |
| ***U.S. Department of Treasury*** | | | | |
| Passed Through the State of New Hampshire | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | Unknown | 1,800 | -- |
| **Total U.S. Department of Treasury** | | | 1,800 | -- |
| ***U.S. Department of Small Business Administration*** | | | | |
| Passed Through Merrimack Valley Day Care | | | | |
| COVID-19 Disaster Assistance Loans | 59.008 | Unknown | 6,960 | -- |
| **Total U.S. Department of Small Business Administration** | | | 6,960 | -- |
| ***U.S. Department of Education*** | | | | |
| Passed Through the City of Manchester | | | | |
| Education for Homeless Children and Youth | 84.196A | 02470149 | 1,333 | -- |
| Education for Homeless Children and Youth | 84.196A | 02570293 | 667 | -- |
| Total Education for Homeless Children and Youth | | | 2,000 | -- |
| Passed Through NH Department of Education | | | | |
| Education Stabilization Fund | 84.425W | 06-56-56-562010-24920000-102-500731 | 46,484 | 23,724 |
| Education Stabilization Fund | 84.425W | 06-56-56-562010-24920000 | 17,928 | -- |
| Total Education Stabilization Fund | | | 64,412 | 23,724 |
| **Total U.S. Department of Education** | | | 66,412 | 23,724 |

***The accompanying notes are an integral part of this schedule.***

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# WAYPOINT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

## FOR THE YEAR ENDED DECEMBER 31, 2024

| *Federal Agency*<br>Cluster<br>Pass through Agency<br>Program Title | Federal AL Number | Pass Through Identifying Number | Federal Expenditures | Passed Through to Subrecipient |
|---|---|---|---|---|
| ***U.S. Department of Health and Human Services*** | | | | |
| Aging Cluster | | | | |
| Passed Through the NH Department of Health and Human Services | | | | |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | 05-95-48-481010-9255 | 54,544 | -- |
| Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | 05-95-48-481010-2638 | 25,500 | -- |
| Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | | | 80,044 | -- |
| Total Aging Cluster | | | 80,044 | -- |
| Passed Through New Hampshire Children's Trust | | | | |
| Activities to Support State, Tribal, Local and Territorial (SILT) Health Department Response to Public Health or Healthcare Crisis | 93.391 | SS-2022-DEHS-01-NEWHA-01-803 | 56,044 | -- |
| Passed Through the NH Division of Community and Public Health | | | | |
| COVID-19 Activities to Support State, Tribal, Local and Territorial (SILT) Health Department Response to Public Health or Healthcare Crisis | 93.391 | 05-95-09-901010-5771 | 17,842 | -- |
| Total Activities to Support State, Tribal, Local and Territorial (SILT) Health Department Response to Public Health or Healthcare Crisis | | | 73,886 | - |
| Direct Federal Program | | | | |
| Transitional Living for Homeless Youth | 93.550 | N/A | 581,227 | -- |
| Passed Through the NH Division of DCYF | | | | |
| MaryLee Allen Promoting Safe and Stable Families Program | 93.556 | 05-095-042-421010-29730000-102-500734-42107306 | 92,239 | -- |
| Direct Federal Program | | | | |
| Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth | 93.557 | N/A | 304,519 | -- |
| Passed Through the NH Division of DCYF | | | | |
| Temporary Assistance for Needy Families | 93.558 | 05-095-045-450010-61460000-502-500891-4503020 | 517,181 | -- |
| Passed Through New Hampshire Children's Trust | | | | |
| Community Based Child Abuse Prevention Grant | 93.590 | 2001NHBCAP/ 2001-NHBCC6 | 29,588 | -- |
| Direct Federal Program | | | | |
| Basic Center Grant | 93.623 | N/A | 521,265 | -- |
| Passed Through the NH Division of DCYF | | | | |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | 05-095-042-421010-29680000-102-5000734-42106802 | 11,650 | -- |
| Passed Through the NH Division of DCYF | | | | |
| Social Services Block Grant | 93.667 | 05-095-042-421010-29660000-102-500734-42106603 | 205,159 | 15,000 |
| Passed Through the NH Department of Health and Human Services | | | | |
| Social Services Block Grant | 93.667 | 05-95-48-481010-9255 | 459,014 | -- |
| Passed Through the NH Division of Long Term Supports and Services | | | | |
| Social Services Block Grant | 93.667 | 05-95-93-930010-7858 | 331,468 | -- |
| Total Social Services Block Grant | | | 995,641 | 15,000 |
| Passed Through the NH Department of Health and Human Services | | | | |
| Foster Care Title IV-E | 93.658 | 05-95-042-421010-2958 | 437,803 | -- |
| Medicaid Cluster | | | | |
| Passed Through the NH Department of Health and Human Services | | | | |
| Medical Assistance Program | 93.778 | 05-95-093-930010-2606 | 35,000 | -- |
| Passed Through the NH Division of Long Term Supports and Services | | | | |
| Medical Assistance Program | 93.778 | Unknown | 5,702 | -- |
| Total Medicaid Cluster | | | 40,702 | -- |
| Passed Through the NH Division of Community and Public Health | | | | |
| Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | 05-95-90-902010-2451 | 114,212 | -- |
| Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | 05-95-90-902010-5896 | 1,015,360 | -- |
| Total Maternal, Infant and Early Childhood Home Visiting Grant | | | 1,129,572 | -- |
| Passed Through the NH Division of DCYF | | | | |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 05-095-090-902010-51900000-102-500731-90004009 | 7,747 | -- |
| **Total U.S. Department of Health and Human Services** | | | 4,823,064 | 15,000 |
| **Total Federal Expenditures** | | | $ 6,467,415 | $ 65,064 |

***The accompanying notes are an integral part of this schedule.***

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# WAYPOINT

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

## FOR THE YEAR ENDED DECEMBER 31, 2024

### NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Waypoint, (the "Organization") under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement.

### NOTE 3 - DE MINIMIS COST RATE

The Organization has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

### NOTE 4 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

During the year ended December 31, 2024, the Organization did not receive donated PPE from federal sources.

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# WAYPOINT

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

## FOR THE YEAR ENDED DECEMBER 31, 2024

### SECTION I - SUMMARY OF AUDITORS' RESULTS

***FINANCIAL STATEMENTS***

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? ____ Yes ✓ No
- Significant deficiency(ies) identified? ✓ Yes _____ None reported

Noncompliance material to financial statements noted? ____ Yes ✓ No

***FEDERAL AWARDS***

Internal control over major federal programs:

- Material weakness(es) identified? ____ Yes ✓ No
- Significant deficiency(ies) identified? ____ Yes ✓ None reported

Type of auditors' report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____ Yes ✓ No

Identification of major federal programs:

| ***NAME OF FEDERAL PROGRAM OR CLUSTER*** | ***ASSISTANCE LISTING NUMBER(S)*** |
|---|---|
| Social Services Block Grant | 93.667 |
| Continuum of Care Program | 14.267 |

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? ✓ Yes ____ No

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### SECTION II - FINANCIAL STATEMENT FINDINGS

***2024-001 Improve Controls Over Fair Value of Investments***

***Criteria***
The Organization is responsible for the preparation and fair presentation of financial statements that are in accordance with accounting principles generally accepted in the United States of America (GAAP). GAAP requires donated securities and all investments to be reported at fair value at each reporting period in accordance with FASB ASC 820, *Fair Value Measurements*.

***Condition***
During 2024, the Organization received donated shares of closely held securities and relied upon statements provided by the donor to record the value. The Organization did not obtain adequate supporting documentation for the fair value of these investments until it was requested during the audit.

***Cause***
The Organization did not have adequate controls in place to estimate the fair value of the closely held securities.

***Effect***
Due to the weaknesses in internal controls noted above, the Organization did not perform an analysis to estimate the fair value of the investments.

***Recommendation***
To address the weakness in internal control related to the fair value of closely held securities, Organization management should develop and implement policies and procedures for the valuation of investments, including requesting estimate assumptions from organizations that donate privately held investments. Additionally, the Organization should perform an analysis that includes inputs and assumptions to determine the fair value of investments. This analysis should be thoroughly documented and maintained to provide sufficient appropriate evidence of fair value.

***Views of Responsible Official***
Management's corrective action plan is included at the end of this report after the Schedule of Prior Year Findings.

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## SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

## SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS

There were no findings in the prior year.

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WAYPOINT
Help Along the Way

**Audit Finding Reference:** 2024-001 Improve Controls Over Fair Value of Investments (Significant Deficiency)

**Planned Corrective Action:** Waypoint will establish additional policies and procedures regarding the valuation of investments. Waypoint will request estimate assumptions from organizations that donate privately held investments and perform an analysis of the inputs and assumptions to determine fair value. Waypoint will also maintain documentation that supports the analysis of the fair value of investments.

Waypoint does not anticipate this scenario to present itself again. The documentation initially used to support the valuation of the donated privately held stock in the current year was consistent with the documentation provided to the auditors in the prior year. Therefore, it was Waypoint's understanding that the documentation was acceptable to support the valuation of the privately held stock in the current year.

**Planned Implementation Date of Corrective Action: June 2, 2025**

**Person Responsible for Corrective Action: Denise Bennett, Director of Finance**

Denise Bennett

Signature

HEADQUARTERS

**toll free** (800) 640.6486
**office** (603) 518.4000
**fax** (603) 668.6260

464 Chestnut Street
PO Box 448
Manchester, NH 03105
**waypointnh.org**

COUNCIL ON ACCREDITATION

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Borja Alvarez de Toledo, M.Ed.

[redacted]

## Professional Profile

- A seasoned leader with more than 18 years of senior level non-profit management experience.
- Strong business acumen with emphasis on developing processes to ensure the alignment of strategy, operations, and outcomes with a strength based approach to leadership development.
- Collaborative leader using systemic and strategic framework in program development, supervision and conflict resolution.

## Professional Experience

**Waypoint,** ***formerly Child and Family Services of New Hampshire***
Manchester, NH — December 2013- Present

*~ President and CEO*

- Responsible for program planning and development, insuring that Waypoint meets the community needs.
- Advance the public profile of Waypoint by developing innovative approaches and building productive relationships with government, regional and national constituencies.
- Acts as advisor to the Board of Directors and maintains relationships with the regional Boards
- Responsible for all aspects of financial planning, sustainability and oversight of Waypoint's assets
- Work with Development staff and Board of Directors to design and implement all fundraising activities, including cultivation and solicitation of key individuals, foundations and corporations

**Riverside Community Care**
Dedham, MA — 2009- 2013

*~ Division Director, Child and Family Services*

- Responsible for strategic vision, planning and implementation of the programmatic, operational and financial sustainability of a $17M division with more than 300 employees.
- In partnership with The Guidance Center, Inc.'s board of directors, played leadership role in successfully merging with Riverside Community Care, through a process that involved strategic planning, analysis and selection of a viable partner.
- Provide supervision to managers using a strength based approach and a collaborative coaching model to leadership development

**The Guidance Center, Inc.**
Cambridge, MA — 1998 - 2009

*~ Chief Operating Officer* — 2007 - 2009

- Hired initially as Director of an intensive home-based family program and through successive promotions became responsible for all operations in the organization.
- Responsible for supervision of Division Directors, strategic planning and development of new initiatives.
- Developed strategic relationships with state and local funders, and partnered with community agencies to support the healthy growth of children and families.

**Private Practice in Psychotherapy and Clinical Consultation**
Madrid, Spain — 1992 - 1998

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**Universidad Pontificia de Comillas**
Madrid, Spain 1991 - 1998

*~Adjunct Faculty*

- Taught graduate level courses in Family and Couples Therapy program
- Practicum program supervisor: Supervised first year Master's Degree students through live supervision in the treatment of multi-problem families.

**Centro Médico-Psicopedagógico**
Madrid, Spain 1994 - 1997

*~Clinical Coordinator/Director of Training.*

- Member of a multi-disciplinary team that provided assessment and treatment to families victims of terrorism and had developed Post Traumatic Stress Disorder.

**ITAD (Institute for Alcohol and Drug Treatment),**
Madrid, Spain 1991- 1994

*~ Senior Drug and Alcohol Counselor, Drug and Alcohol Program*

- Provided evaluation and treatment for chemically dependent adults and their families.

*~ Senior Family Therapist, Couples and Family Therapy Program*

- Worked as a family therapist in the evaluation and treatment of adolescents and families.

**Charles River Health Management**
Boston, MA 1989 - 1991

*~ Senior Family Therapist, Home Based Family Treatment Program.*

## Education

**Graduate Certificate of Business**
University of Massachusetts, Lowell, 2000.
**Master's Degree in Education**
Counseling Psychology Program. Boston University, 1989.
**B.A. in Clinical Psychology**
Universidad Pontificia de Comillas, Madrid, Spain. 1988

## Publications

2009 Ayers,S & Alvarez de Toledo, B. Community Based Mental Health with Children and Families. In A. R. Roberts (Ed.) ,*Social Worker's Desk Reference* (2nd ed.),New York: Oxford University Press, 2009

2006 *Topical Discussion: Advancing Community-Based Clinical Practice and Research: Learning in the Field.* Presented at the 19th Annual Research Conference: A System of Care for Children's Mental Health: Expanding the Research Base, February 2006, Tampa, FL.

2001 Lyman, D.R.; Siegel, R.; Alvarez de Toledo, B.; Ayers, S.; Mikula, J. *How to be little and still think big: Creating a grass roots, evidence based system of care.* Symposium presented at the 14th Annual Research Conference in Children's Mental Health, Research and Training Center for Children's Mental Health, February 2001, Tampa, FL.

2006 Lyman, D.R., B. Alvarez de Toledo, *The Ecology of intensive community based intervention.* In Lightburn, A., P. Sessions. Handbook of Community Based Clinical Practice. Oxford University Press, 2006, England.

2001 Lyman, D.R., B. Alvarez de Toledo (2001) *Risk factors and treatment outcomes in a strategic intensive family program.* In Newman, .C, C. Liberton, K. Kutash and R. Friedman, (Eds.) A System of Care for Children's Mental Health: Expanding the Research Base (2002), pp. 55-58. Research and Training Center for Children's Mental Health, University of South Florida, Tampa, FL.

1994-98 Research papers and professional presentations in peer reviewed journals in Spain

## Languages

Fluent in Spanish, French and Italian.

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# Trusha Patel

[redacted]

## SUMMARY

Finance and accounting leader with 15+ years across nonprofit and corporate sectors. Expertise in FP&A, grants, compliance, and audits. Skilled in GAAP, ERP/FP&A systems (NXT Blackbaud, NetSuite, Vena, Bill.com). Recognized for building teams, strengthening controls, and partnering with executives and boards to drive sustainability.

## SKILLS

- **Financial Systems & Tools:** NXT Blackbaud, NetSuite, Vena, QuickBooks, Sage, Bill.com, Microsoft Excel (advanced), PowerPoint, Word
- **Core Expertise:** Financial Planning & Analysis (FP&A), Budgeting, Forecasting, Variance Analysis, Financial Reporting (Board, Funder, Federal)
- **Accounting & Compliance:** GAAP, Nonprofit Accounting Standards, Federal Award Compliance, Internal Controls, Audit & Tax Preparation (Form 990)
- **Specialized Experience:** Grant & Fund Accounting, Cash & Treasury Management, Loan Accounting

## PROFESSIONAL EXPERIENCE

**Waypoint, Manchester, NH**
Director of Finance (11/25 – Present)

- Managing daily accounting operations including general ledger, AP/AR, payroll and reconciliations
- Producing timely and accurate financial statements and reports for internal and external stakeholders
- Driving budget development, monitoring and forecasting with sharp financial analysis and cross-functional collaboration
- Leading internal controls, audits and compliance with regulatory and funder requirements
- Supervising and mentoring accounting staff with empathy, clarity and accountability
- Collaborating with leadership across departments to translate financial data into shared understanding and action
- Supporting strategic decision-making through long-term financial planning, scenario modeling, and resource alignment

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**Community Catalyst Inc., Boston, MA**

- Interim Chief Financial Officer (07/25 – 10/25)
- Director, Finance and Financial Planning & Analysis (01/21 – 11/25)

- Directed financial planning, long-term forecasting, annual budgets, and rolling forecasts, aligning resources with organizational priorities.
- Led annual audits, Single Audits for Federal Awards, and Form 990 preparation, ensuring timely and clean audit results.
- Established internal controls and streamlined processes to ensure accuracy, compliance, and efficiency.
- Oversaw monthly close, reconciliations, and preparation of reports for executives and the board.
- Prepared and submitted quarterly/annual federal financial reports, ensuring compliance with FARs and federal award requirements.
- Implemented NetSuite and Vena systems, integrated payroll, and enhanced compliance and reporting capabilities.
- Managed banking, audit, and vendor relationships, fostering transparency and collaboration.
- Directed grant reporting, monitoring, and compliance with federal and private funding agreements.
- Collaborated on treasury and cash flow management to maintain liquidity and financial stability.

**YMCA of Greater Nashua, Nashua, NH**
Director of Finance (02/17 – 12/20)

- Directed AP, AR, reconciliations, balance sheet management, and debt covenant compliance.
- Managed fixed assets, depreciation schedules, and third-party billing processes.
- Produced monthly and quarterly financial statements and board reports with analysis of key trends.
- Led annual audits, Single Audits for Federal Awards, and Form 990 preparation, ensuring timely and clean audit results.
- Managed month- and year-end close activities, producing accurate reports for leadership and the board..
- Implemented and optimized financial/operating systems (SGA, Personify) to improve reporting and efficiency.
- Supervised and developed accounting staff, fostering growth and ensuring compliance with nonprofit standards.

**Diggins & Rose Moving Systems, Hudson, NH**
Accounts Payable Clerk (Part-Time) (09/15 – 12/16)

- Processed invoices, prepared check runs, monitored credit card activity, and reconciled accounts.

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- Supported journal entries and monthly reconciliations.

**Ektron Incorporation, Nashua, NH**
Accountant (03/06 – 08/14)

- Managed accounts receivable, invoicing, collections, cash reports, and general ledger coding.
- Processed AP and travel expenses and reconciled corporate credit cards.
- Supported financial reporting and external audits.

**Hertz Local Edition, Burlington, MA**
Manager Trainee (06/05 – 02/06)

- Assisted operations management through financial analysis and reporting.
- Performed profit/loss and per-unit analysis to support business decisions.

## EDUCATION

- MBA, Southern New Hampshire University, Manchester, NH — May 2009
- BBA, University of Massachusetts Lowell, Lowell, MA — June 2005 (Concentration: Finance & Management)

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# ERIN J. GEORGE-KELLY

[redacted]

## PROFESSIONAL APPOINTMENTS/MEMBERSHIPS

- 2025-Present Leadership New Hampshire
- 2024-2025 Manchester, NH Planning Board
- 2021-2023 New Hampshire Council on Housing Stability – Governor appointed
- 2018-2021 New Hampshire Interagency Council on Homelessness – Governor appointed
- 2017-2023 Chair Manchester Continuum of Care
- 2013-2014 Leadership Greater Manchester

## PROFESSIONAL EXPERIENCE

Effective June 2026
*Chief Operating Officer* – Waypoint, Manchester, NH

- Oversee daily operations of programs through direct oversight of the Vice President of Programs and facilitating the collaboration and functioning of the Directors' team.Execute strategic leadership and innovation
- Collaborate with the CEO and Board of Directors to develop and execute the organization's strategic initiatives.
- Maintains relationships with Waypoint's external partners and contracting agencies focused on the operational aspects of mission delivery.
- Collaborate with the CEO and Director of Finance in planning for Waypoint real estate needs to ensure they meet current and evolving program needs and provide adequate, safe space for clients and staff in accordance with the strategic plan.
- Oversee development of program outcome measures at the organizational and program levels that will facilitate a fuller understanding of current program mission-related impacts and provide information for making relevant program changes.
- Oversees workflows, establishes policies/procedures, and, in consultation with ELT, allocates resources agency-wide and, with program directors, leads improvement efforts to better meet the organization's mission.
- Develop and maintain acceptable standards of professional practice in the Organization.
- Ensures adequate staff capacity and resources, in conjunction with HR, while promoting a work environment in which staff are supported, offered rich professional development, and held accountable for performance including identifying and intentionally developing rising talent in the organization.
- Partner with the CEO and Director of Finance to manage budgeting, forecasting, and financial reporting.

January 2024- Present
*Director of Innovation and Strategic Initiatives* - Waypoint, Manchester, NH

- Implement the strategic plan of the organization in collaboration with the Board of Trustees
- Uplift the organizational vision by implementing initiatives that carry Waypoint into the community
- Infusing organizational culture throughout all corners of Waypoint.
- Build collaborative relationships locally and nationally to strategically advance Waypoint

January 2014-January 2024
*Director of Homeless Youth and Young Adult Department* – Waypoint, Manchester, NH

- Develop and implement strategic plans for all programs
- Oversee local, state, and federal grant applications, reporting and contracts

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- Develop and manage program budgets
- Provide program evaluation and outcome data
- Facilitate the professional growth of staff by providing guidance around goal development and relevant learning opportunities

January 2022-2024
*Alderman, Ward 12* – City of Manchester, NH

- Public Safety, Health and Traffic Committee
- Human Resources and Insurance Committee
- Bills on Second Reading Committee
- Special Committee on Alcohol, Other Drugs, and Youth Services
- Special Committee on Energy Contracts and Related Activities

February 2010-January 2014
*Program Manager* - Child and Family Services of New Hampshire, Manchester, NH

November 2008-February 2010
*Runaway and Homeless Youth Program & Student Assistance Program Supervisor* -
Child and Family Services of NH, Manchester, NH

July 2006-November 2008
*Home-Based Family Therapist* - Child & Family Services of NH, Manchester, NH

September 2005 – May 2006
*Masters Level Counseling Intern* – New England College Counseling Center, Henniker, NH

August 2005-July 2006
*Residential Counselor* - Wediko Children's Services, Windsor, NH

November 2004-June 2005
*Facilitator of Drug & Alcohol Support Group* -Youth Services, Hillsboro, NH

July 2003-June 2005
*Out-of-School Suspension Coordinator* - Hillsboro-Deering Schools, Hillsboro, NH

## EDUCATION

Union Institute and University - Vermont College, Brattleboro, Vermont
2004-2006 Master of Arts, Psychology and Counseling

Gordon College - Wenham, Massachusetts
1997-2001 Bachelor of Arts, Psychology
1997-2001 Bachelor of Arts, Youth Ministry

**Subject:** Mitigating Impacts of the Opioid Crisis (RGA-2027-DBH-01-MITIG-21)

# GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

## GENERAL PROVISIONS

**1. Identification and Definitions.**

| | | | |
|---|---|---|---|
| 1.1. State Agency Name<br><br>New Hampshire Department of Health and Human Services | | 1.2. State Agency Address<br><br>129 Pleasant Street<br>Concord, NH 03301-3857 | |
| 1.3. Grantee Name<br>White Horse Addiction Center, Inc. | | 1.4. Grantee Address<br>PO Box 487, Center Ossipee, NH, 03814 | |
| 1.5 Grantee Phone #<br>603-651-1441 | 1.6. Account Number<br>TBD | 1.7. Completion Date<br>June 30, 2027 | 1.8. Grant Limitation<br>$430,000 |
| 1.9. Grant Officer for State Agency<br><br>Robert W. Moore, Director | | 1.10. State Agency Telephone Number<br><br>(603) 271-9631 | |
| If Grantee is a municipality or village district: "**By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b.**" | | | |
| 1.11. Grantee Signature 1<br>Signed by:<br>Matthew Plache<br>B1E9A4DA2546447...<br>9/22/2026 | | 1.12. Name & Title of Grantee Signor 1<br>Matthew Plache Executive Director | |
| Grantee Signature 2 | | Name & Title of Grantee Signor 2 | |
| Grantee Signature 3 | | Name & Title of Grantee Signor 3 | |
| 1.13 State Agency Signature(s)<br>DocuSigned by:<br>Katja S. Fox<br>ED9D05B04C63442...<br>9/23/2026 | | 1.14. Name & Title of State Agency Signor(s)<br>Katja S. Fox Director | |
| 1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required)<br><br>By: DocuSigned by: Robyn Guarino 748734844941460... Assistant Attorney General, On: 9/24/2026 | | | |
| 1.16. Approval by Governor and Council (if applicable)<br><br>By: On: | | | |

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").



Grantee Initials Initial MJP

Date 9/22/2026

**3.** **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

**4.** **EFFECTIVE DATE: COMPLETION OF PROJECT.**

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

**5.** **GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.**

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

**6.** **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

**7.** **RECORDS and ACCOUNTS.**

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

**8.** **PERSONNEL.**

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

**9.** **DATA; RETENTION OF DATA; ACCESS.**

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

**10.** **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

**11.** **EVENT OF DEFAULT: REMEDIES.**

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

**12.** **TERMINATION.**

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

**13.** **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or



Initial

Grantee Initials MJP

Date 9/22/2026

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

**14.** **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

**15.** **ASSIGNMENT AND SUBCONTRACTS**. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

**16.** **INDEMNIFICATION**. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.

**17.** **INSURANCE.**

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.

**18.** **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.

**19.** **NOTICE**. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.

**20.** **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.

**21.** **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

**22.** **THIRD PARTIES**. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**23.** **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.

**24.** **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.



Initial

Grantee Initials MJP

Date 9/22/2026

## Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project, is amended by adding subparagraphs 4.3 and 4.4 as follows:

4.3 If the Grantee commences the Services prior to the Effective Date, all Services performed by the Grantee prior to the Effective Date shall be performed at the sole risk of the Grantee, and in the event that this Agreement does not become effective, the State shall have no liability to the Grantee, including without limitation, any obligation to pay the Grantee for any costs incurred or Services performed.

4.4 The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.2. Paragraph 6, Compliance by Grantee with Laws and Regulations, is amended as follows:

6. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including but not limited to, RSA 151:21 Patients' Bill of Rights, civil rights and equal employment opportunity laws, the Governor's order on Respect and Civility in the Workplace, Executive Order 2020-01, acquisition of any and all necessary permits and RSA 31-95-b. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

1.3. Paragraph 11, Event of Default: Remedies, subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.4 Paragraph 12, Termination, subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.5 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

1.6 Paragraph 17, Insurance, is amended by adding subparagraph 17.1.3 as follows:

17.1.3. Automobile liability insurance in amounts not less than $500,000 to include bodily injury and property damage to one person for any one accident, and $750,000, for bodily injury and property damage to two or more persons for any one accident, including coverage for all owned, hired, or non-owned vehicles, as applicable.

## Scope of Services

### 1. Statement of Work

1.1. The Grantee must develop and implement initiatives and services aimed at mitigating the impacts of the opioid crisis for populations which may include, but are not limited to, individuals with, or at risk of developing, opioid use disorders (OUDs) and any co-occurring substance use disorder or mental health (SUD/MH) issues.

1.2. The Grantee must ensure Priority 3 services are available in Berlin, New Hampshire and Priority 4 services are available in Carroll, Coös, and northern Grafton counties.

1.3. For the purposes of this Exhibit B, all references to days must mean business days, excluding state and federal holidays.

1.4. For the purposes of this Agreement, all references to business hours must mean Monday through Friday from 8:00AM to 5:00PM.

1.5. The Grantee must ensure initiatives and services are aligned with the following Priorities, as specified in the Request for Grant Applications under which this Agreement is awarded, and the criteria established under RSA 126-A:86 and the Opioid Abatement Advisory Commission (OAC) Guiding Strategies:

1.5.1. Priority 3: Provide access to housing to support treatment, recovery, and stability.

1.5.1.1. Qualifying Projects under this Priority may include capital purchases and/or renovations of facilities to provide access to housing to support treatment, recovery, and stability. Qualifying Projects do not include ongoing services; and

1.5.2. Priority 4: Provide or support transportation to treatment or recovery programs.

1.5.2.1. Qualifying Projects under this Priority may include capital purchases to provide or support transportation to treatment or recovery programs. Qualifying Projects do not include ongoing services.

1.6. <u>Priority 3</u>

1.6.1. The Grantee must identify, purchase, and renovate, as necessary, a property to meet the following requirements:

1.6.1.1. It must have a minimum of four (4) bedrooms;

1.6.1.2. It can provide housing and beds for at least six (6) women in recovery and one (1) live-in house manager residing onsite to provide oversight and support;

1.6.1.3. It can provide at least three (3) full bathrooms for residents, with toilet, sink and shower facilities after planned renovations; and

1.6.1.4. It can provide at least one (1) graded gravel parking space after planned renovations.

1.6.2. The Grantee must ensure the use of the identified property expands access to safe recovery housing that supports comprehensive recovery support services, treatment engagement and long-term recovery and stability to women in recovery.

1.6.3. Prior to commencing comprehensive recovery support services, the facility must meet all applicable State and Federal legal and regulatory requirements including being licensed under RSA 151, in accordance with NH Administrative Rule He-P 826;

1.7. Priority 4

1.7.1. The Grantee must purchase two (2) all-wheel drive SUVs to increase access to reliable recovery related transportation capacity across Carroll, Coös, and northern Grafton counties.

1.7.2. The Grantee must ensure that transportation services:

1.7.2.1. Support access to treatment and recovery programs;

1.7.2.2. Are provided at no cost to individuals in need of services; and

1.7.2.3. Are in compliance with all applicable state and federal laws and regulations governing the provision and safety of transportation services.

1.8. The Grantee must submit an Implementation Plan for Department approval within 30 days of the Agreement effective date.

1.9. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

1.10. The Grantee must participate in operational site reviews on a schedule provided by the Department. All deliverables, programs, and activities must be subject to review during this time. The Grantee must:

1.10.1. Ensure the Department has access sufficient for monitoring of Agreement compliance requirements; and

1.10.2. Ensure the Department is provided with access that includes but is not limited to:

1.10.2.1. Data.

1.10.2.2. Financial records.

1.10.2.3. Scheduled access to Grantee work sites, locations, work spaces and associated facilities.

1.10.2.4. Scheduled access to Grantee principals and staff.

1.11. Reporting

1.11.1. The Grantee must submit an annual report by August 1st of each year, in a format as required by the Commission, to the Department for distribution to the Commission. The annual reports must include at a minimum:

1.11.1.1. The name, mailing address, and physical address of the Grantee;

1.11.1.2. The time period covered by the report;

1.11.1.3. The date the report was prepared;

1.11.1.4. A detailed account of funding spent on approved uses;

1.11.1.5. The number of individuals served;

1.11.1.6. Aggregated and de-identified demographic information for individuals served. Information in the annual report must ensure that no individual can be directly or indirectly identified by the data submitted or the content of the annual report; and

1.11.1.7. An analysis of the impact(s), successes and challenges of the project(s), program(s), and/or service(s) funded.

1.11.2. The Grantee may be required to provide other key data and metrics to the Department in a format specified by the Department.

## 2. Additional Terms

### 2.1. Impacts Resulting from Court Orders or Legislative Changes

2.1.1. The Grantee agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

## 3. Records

3.1. The Grantee must keep records that include, but are not limited to:

3.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Grantee in the performance of the Contract, and all income received or collected by the Grantee.

3.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

3.2. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts.

3.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Grantee.

## Payment Terms

1. This Agreement is funded by:
   1.1. 100% Other funds (Opioid Abatement Commission).
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee as a Contractor, in accordance with 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Grantee shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Grantee shall ensure each invoice:
   4.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs, labeled by budgeted line item, with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable costs to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to InvoicesForContracts@dhhs.nh.gov or mailed to:

      Financial Manager
      Department of Health and Human Services
      129 Pleasant Street
      Concord, NH 03301
5. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the grant completion date specified in Form G-1, General Provisions, Block 1.7 Completion Date.

7. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant Limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

   8.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      8.1.1. Condition A - The Grantee expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

      8.1.2. Condition B - The Grantee is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of $1,000,000 or more.

      8.1.3. Condition C - The Grantee is a public company and required by the U.S. Securities and Exchange Commission (SEC) regulations to submit an annual financial audit.

   8.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

      8.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

   8.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

   8.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

   8.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which

exception has been taken, or which have been disallowed because of such an exception.

9. Property Standards

9.1. Insurance coverage.

9.1.1. The Grantee shall, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved in whole or in part with State funds under this Agreement as the Grantee provides to real property and equipment the Grantee owns outside of this Agreement.

9.2. Real property.

9.2.1. Subject to the obligations and conditions set forth in this section, title to real property acquired or improved in whole or in part with State funds under this Agreement (herein "real property") will vest upon acquisition in the Grantee.

9.2.2. Except as otherwise provided by State statutes or by the Department, the Grantee must use the real property for the purpose originally authorized by the State as long as needed for that purpose, during which time the Grantee must:

9.2.2.1. Not dispose of or encumber its title or other interests without prior State approval.

9.2.2.2. Submit an annual report to the State as required in Exhibit B, Scope of Services, Subsection 1.11. Reporting, to confirm the real property continues to be used for the originally authorized purpose. When real property is no longer needed for the originally authorized purpose, the Grantee must obtain disposition instructions from the State. The instructions must provide for one of the following alternatives:

9.2.2.2.1. Retain title after compensating the State. The amount paid to the State will be computed by applying the State's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property; However, in those situations where the Grantee is disposing of real property acquired or improved with State funds and acquiring replacement real property prior to expiration of this

Agreement and any amendment thereof, the net proceeds from the disposition may be used as an offset to the cost of the replacement property;

9.2.2.2.2. Sell the property and compensate the State. The amount due to the State will be calculated by applying the State's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the State appropriation funding this Agreement or any amendment thereof has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the Grantee is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return; or

9.2.2.2.3. Transfer title to a third party designated/approved by the State. The Grantee is entitled to be paid an amount calculated by applying the State's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

9.2.3. The covenants in Section 9.2. Property and its Subparagraphs shall survive for a period of eight (8) years from the date of termination of the Agreement.

9.3. Equipment.

9.3.1. Equipment means tangible personal property (including information technology systems) purchased in whole or in part with State funds and that has a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds $5,000.

9.3.2. Subject to the obligations and conditions set forth in this section, title to equipment acquired with State funds will vest upon acquisition in the Grantee subject to the following conditions. The Grantee must:

9.3.2.1. Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

9.3.2.2. Not encumber the property without approval of the State.

9.3.2.3. Use and dispose of the property in accordance with Paragraph 9.3.3. and Paragraph 9.3.5.

9.3.3. Use.

9.3.3.1. Equipment must be used by the Grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by State funds, and the Grantee must not encumber the property without prior approval of the State. When no longer needed for the original program or project, the equipment may be used in other activities funded by the State.

9.3.3.2. During the time that equipment is used on the project or program for which it was acquired, the Grantee must also make equipment available for use on other projects or programs currently or previously supported by the State, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the State that financed the equipment. Use for non-State-funded programs or projects is also permissible with approval from the State.

9.3.3.3. When acquiring replacement equipment, the Grantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

9.3.4. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with State funding, until disposition takes place will, as a minimum, meet the following requirements:

9.3.4.1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and cost

of the property, percentage of State participation in the project costs for the Agreement under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

9.3.4.2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

9.3.4.3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

9.3.4.4. Adequate maintenance procedures must be developed to keep the property in good condition.

9.3.4.5. If the Grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

9.3.5. Disposition. When original or replacement equipment acquired with State funds is no longer needed for the original project or program or for other activities currently or previously supported by the State, except as otherwise provided by State statutes or in this Agreement, the Grantee must request disposition instructions from the State. Disposition of the equipment will be made as follows:

9.3.5.1. Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the State.

9.3.5.2. Items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the Grantee or sold. The State is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the State's percentage of participation in the cost of the original purchase. If the equipment is sold, the State may permit the Grantee to deduct and retain from the State's share $500 or ten (10) percent of the proceeds, whichever is less, for its selling and handling expenses.

9.3.5.3. The Grantee may transfer title to the property to an eligible third party provided that, in such cases, the

Grantee must be entitled to compensation for its attributable percentage of the current fair market value of the property.

9.3.5.4. In cases where the Grantee fails to take appropriate disposition actions, the State may direct the Grantee to take disposition actions.

10. Property Relationship and Liens

10.1. Real property, equipment, and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Grantee for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Grantee to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with State funds and that use and disposition conditions apply to the property.

Exhibit C-1 Budget

| New Hampshire Department of Health and Human Services | |
|---|---|
| **Contractor Name:** | *White Horse Addiction Center, Inc.* |
| **Budget Request for:** | *Mitigating Impacts of the Opioid Crisis* |
| **Budget Period:** | *Upon G&C approval - SFY 2028* |
| **Indirect Cost Rate (if applicable)** | 0.00% |

| **Line Item** | **Program Cost - Funded by DHHS - Upon G&C approval - 6/30/27** |
|---|---|
| 1. Salary & Wages | $0 |
| 2. Fringe Benefits | $0 |
| 3. Consultants | $0 |
| 4. Equipment<br>Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200. | $71,000 |
| 5.(a) Supplies - Educational | $0 |
| 5.(b) Supplies - Lab | $0 |
| 5.(c) Supplies - Pharmacy | $0 |
| 5.(d) Supplies - Medical | $0 |
| 5.(e) Supplies - Office | $0 |
| 6. Travel | $0 |
| 7. Software | $0 |
| 8. (a) Other - Marketing/Communications | $0 |
| 8. (b) Other - Education and Training | $0 |
| 8. (c) Other - Other (specify below) | $0 |
| *Other (Purchase of property)* | $305,000 |
| *Other (Property renovations)* | $50,000 |
| *Other (Tax/Title/Registration)* | $4,000 |
| *Other (please specify)* | $0 |
| *Other (please specify)* | $0 |
| *Other (please specify)* | $0 |
| *Other (please specify)* | $0 |
| 9. Subrecipient Contracts | $0 |
| Total Direct Costs | $430,000 |
| | |
| Total Indirect Costs | $0 |
| ***Subtotals*** | $430,000 |
| **TOTAL** | **$430,000** |

Initial

Contractor Initials: MJP

Date: 9/22/2026

Docusign Envelope ID: C53D80F9-5C22-8949-808A-CF641095AD2B

# State of New Hampshire
# Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that WHITE HORSE ADDICTION CENTER INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 27, 2014. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **717567**

Certificate Number: **0007954618**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 23rd day of June A.D. 2026.

David M. Scanlan
Secretary of State

Docusign Envelope ID: C53D80F9-5C22-8949-808A-CF641095AD2B

# CERTIFICATE OF AUTHORITY

I, Debbie Simon, hereby certify that:

1. I am a duly elected Board Member and Secretary White Horse Addiction Center Inc.

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on September 9, 2026, at which a quorum of the Directors/shareholders were present and voting.

**VOTED:** That Matthew Plache, Executive Director, is duly authorized on behalf of White Horse Addiction Center Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was **valid thirty (30) days prior to and remains valid for thirty (30)** days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: September 10, 2026

Signature of Elected Officer
Name: Debbie Simon
Title: Secretary

Docusign Envelope ID: C53D80F9-5C22-8949-808A-CF641095AD2B

ACORD

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 09/04/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

**PRODUCER**
Melcher & Prescott Insurance
426 Main Street
Laconia NH 03246

**CONTACT NAME:** Jessica Hildreth
**PHONE (A/C, No, Ext):** (603) 524-4535 **FAX (A/C, No):**
**E-MAIL ADDRESS:** jhildreth@melcher-prescott.com

| INSURER(S) AFFORDING COVERAGE | NAIC # |
|---|---|
| INSURER A : Mount Vernon Fire Ins. Company | |
| INSURER B : United Financial Casualty Co | 11770 |
| INSURER C : Granite State Healthcare & Human Services Trust | |
| INSURER D : | |
| INSURER E : | |
| INSURER F : | |

**INSURED**
White Horse Addiction Center, Inc.
PO Box 487
Center Ossipee NH 03814

**COVERAGES** **CERTIFICATE NUMBER:** CL2662515212 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. *LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | [X] COMMERCIAL GENERAL LIABILITY<br>[ ] CLAIMS-MADE [X] OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>[X] POLICY [ ] PRO-JECT [ ] LOC<br>[ ] OTHER: | | | NPP2591653B | 06/21/2026 | 06/21/2027 | EACH OCCURRENCE | $ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | $ 100,000 |
| | | | | | | | MED EXP (Any one person) | $ 5,000 |
| | | | | | | | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | $ 3,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | $ Included |
| | | | | | | | PROFESSIONAL LIABILITY | $ 1,000,000 |
| B | AUTOMOBILE LIABILITY<br>[ ] ANY AUTO<br>[ ] OWNED AUTOS ONLY [X] SCHEDULED AUTOS<br>[X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY | | | 06233986 | 06/21/2026 | 06/21/2027 | COMBINED SINGLE LIMIT (Ea accident) | $ 2,000,000 |
| | | | | | | | BODILY INJURY (Per person) | $ |
| | | | | | | | BODILY INJURY (Per accident) | $ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | $ |
| | | | | | | | UNINSURED MOTORIST | $ 2,000,000 |
| | [ ] UMBRELLA LIAB [ ] OCCUR<br>[ ] EXCESS LIAB [ ] CLAIMS-MADE<br>[ ] DED [ ] RETENTION $ | | | | | | EACH OCCURRENCE | $ |
| | | | | | | | AGGREGATE | $ |
| | | | | | | | | $ |
| C | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [N]<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | P02447HCHS2026 | 01/01/2026 | 01/01/2027 | [X] PER STATUTE [ ] OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | $ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | $ 1,000,000 |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Workers Comp. 3A State(s): NH

**CERTIFICATE HOLDER**

State of NH Dept of Health & Human Services
129 Pleasant Street
Concord NH 03301-3857

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**


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**The ACORD name and logo are registered marks of ACORD**

# NONPROFIT COVER SHEET

**A. Entity Name: White Horse Addiction Center, Inc**

**B. Entity's Contact Information:**

**For Records Requests (e.g., resumes of key personnel; audited financial statements):**

Name / Phone / Email: Matthew Plache/603-651-1441/matt@whitehorseac.com

**Person responsible for Accuracy and Completeness of information provided:**
Name: Matthew Plache Title: Executive Director
Signature:

**C. List Board of Directors and Affiliations**

| Name (Identify any additional role(s) in Parentheses)<br>E.g., John Doe (President) | Affiliations |
|---|---|
| **Peter Thomas, Chair** | Chairman, Conservative Caucus |
| **Stephen Bravo, Treasurer** | Director, The Leadership Center |
| **Dr. Brad Mathias** | Rector, St. Margaret of Scotland |
| **Jennifer Targett** | Tax Accountant, Business School Professor |
| **Debbie Simon** | Marketing Professional |
| **Joseph Aiello** | Co-Founder – Commercial Office Interiors LLC |
| | |
| | |

**D. List Key Personnel** (Resumes must be available upon request to the person(s) listed in section B or may be attached)**:**

| Name | Role | Annual Salary | Amount Paid From This Contract |
|---|---|---|---|
| **Matthew Plache** | Executive Director | $140,000 | $0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |

## DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

**E. Check one of the following:**

[X ] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

## CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

**F. Check one of the following:**

[ x ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[ ] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 13593 | White Horse Addiction Center, Inc. | PO Box 487 | Center Ossipee | NH | 03814 | G | 11/15/2026 |

## FINANCIAL DISCLOSURES

**G. Check one the following:**

[ ] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ X ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

### 1. INCOME STATEMENT

| Revenue | | Expenses | |
|---|---|---|---|
| *Grants* | $ | *Compensation of officers, directors, and key personnel* | $ |
| *Donations* | $ | | |
| *Program Services Revenue* | $ | *Other salaries & wages* | $ |
| *Interest & Dividends* | $ | *Payroll taxes & employee benefits* | $ |
| *All other Revenue* | $ | *Occupancy, rent, utilities, and insurance* | $ |
| Total Revenue | $ | *Printing, publications, postage, office supplies, and IT* | $ |
| | | *All other expenses* | $ |
| | | Total Expenses | $ |

## 2. BALANCE SHEET

| Assets | |
|---|---|
| *Cash & Equivalents* | $ |
| *Investments* | $ |
| *Real Estate (less any depreciation)* | $ |
| *Other Property & Equipment (less any depreciation)* | $ |
| *Pledges, grants, accounts receivable* | $ |
| *All other assets* | $ |
| Total Assets | $ |

| Liabilities | |
|---|---|
| *Accounts Payable* | $ |
| *Loans Payable* | $ |
| *All other liabilities* | $ |
| Total Liabilities | $ |

**Our Mission**

The mission of White Horse Recovery is empowering individuals, families, and communities impacted by addiction and mental health challenges to thrive and find holistic wellness.

**Our Vision**

The vision of White Horse Recovery is to be a leading beacon of hope and healing within the communities we serve.

Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

**A** For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

**B** Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

**C**
White Horse Addiction Center Inc.
PO Box 487
Center Ossipee, NH 03814

**D** Employer identification number: 47-2446719

**E** Telephone number: 603 651-1441

**G** Gross receipts $ 1,709,116.

**F** Name and address of principal officer: Matthew Plache
Same As C Above

**H(a)** Is this a group return for subordinates? [ ] Yes [X] No

**H(b)** Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions.

**I** Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

**J** Website: www.whitehorceac.com

**H(c)** Group exemption number

**K** Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

**L** Year of formation: 2014

**M** State of legal domicile: NH

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities: EMPOWERING INDIVIDUALS, FAMILIES, AND COMMUNITIES IMPACTED BY ADDICTION AND MENTAL HEALTH CHALLENGES TO THRIVE AND FIND HOLISTIC WELLNESS.

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 7 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 7 |
| 5 | Total number of individuals employed in calendar year 2024 (Part V, line 2a) | 5 | 38 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 0 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0. |

| | | | Prior Year | Current Year |
|---|---|---|---|---|
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 860,160. | 1,351,931. |
| | 9 | Program service revenue (Part VIII, line 2g) | 293,451. | 274,752. |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 135,301. | 80,796. |
| | 12 | Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,288,912. | 1,707,479. |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | | |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 1,192,159. | 1,268,878. |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | |
| | b | Total fundraising expenses (Part IX, column (D), line 25) 17,182. | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 388,244. | 449,167. |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,580,403. | 1,718,045. |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | -291,491. | -10,566. |
| | | | **Beginning of Current Year** | **End of Year** |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 272,341. | 192,560. |
| | 21 | Total liabilities (Part X, line 26) | 625,346. | 554,695. |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | -353,005. | -362,135. |

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer — Date

Matthew Plache — Executive Director
Type or print name and title

**Paid Preparer Use Only**

| Preparer's name | Preparer's signature | Date | Check [ ] if self-employed | PTIN |
|---|---|---|---|---|
| Olga Briggs | Olga Briggs | | | P00940588 |

Firm's name: Lifetime Tax and Accounting PLLC
Firm's address: 261 Sheep Davis Rd Ste 7
Concord, NH 03301
Firm's EIN: 26-3806257
Phone no. 603-230-2404

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . [X]

**1** Briefly describe the organization's mission:

EMPOWERING INDIVIDUALS, FAMILIES, AND COMMUNITIES IMPACTED BY ADDICTION AND MENTAL HEALTH CHALLENGES TO THRIVE AND FIND HOLISTIC WELLNESS.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . [ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . [ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: _____ ) (Expenses $ 809,812. including grants of $ _____ ) (Revenue $ _____ )

Expanded operations and services in our four walk-in Recovery Community Centers (located in Center Ossipee, North Conway, Berlin and Littleton), providing peer support and case management services as no cost to clients suffering from substance use disorder (SUD), including hiring additional Certified Recovery Support Workers, as well as increasing community outreach, Narcan distribution and training, referrals to in-patient and out-patient treatment, smart recovery and parenting group meetings, work with inmates at the Carroll County House of Corrections, and other activities.

**4b** (Code: _____ ) (Expenses $ 300,583. including grants of $ _____ ) (Revenue $ _____ )

Individual and group therapy provided by Licensed mental health and drug and alcohol clinicians, including Intensive Outpatient group therapy.

**4c** (Code: _____ ) (Expenses $ 179,203. including grants of $ _____ ) (Revenue $ _____ )

Thrift store operations in Center Ossipee selling donated clothing, furniture, housewares and other miscellaneous items at discounted pricing; provided free clothing to clients in need in walk-in centers and at the Carroll County jail.

**4d** Other program services (Describe on Schedule O.) See Schedule O

(Expenses $ 153,558. including grants of $ _____ ) (Revenue $ _____ )

**4e** Total program service expenses 1,443,156.

## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | X | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions | 2 | X | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | X |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | | X |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | X |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | X |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI* | 11a | X | |
| b | Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | 11b | | X |
| c | Did the organization report an amount for investments — program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | | X |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | X | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | | X |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | | X |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV* | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV* | 16 | | X |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*. See instructions | 17 | | X |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | X | |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | X |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | | X |

## Part IV Checklist of Required Schedules *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 22 | Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | | X |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a* | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II* | 26 | X | |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions). | | | |
| a | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV* | 28a | | X |
| b | A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV* | 28b | | X |
| c | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV* | 28c | | X |
| 29 | Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M* | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | 34 | | X |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | | |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O. | 38 | X | |

## Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 1a | 5 | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | | 1c X | |

**Part V** **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| **2a** | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 38 | | | |
| **b** | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | **2b** | X | |
| **3a** | Did the organization have unrelated business gross income of $1,000 or more during the year? | **3a** | | X |
| **b** | If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O.* | **3b** | | |
| **4a** | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | **4a** | | X |
| **b** | If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| **5a** | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | **5a** | | X |
| **b** | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | **5b** | | X |
| **c** | If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | **5c** | | |
| **6a** | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | **6a** | | X |
| **b** | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | **6b** | | |
| **7** | **Organizations that may receive deductible contributions under section 170(c).** | | | |
| **a** | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | **7a** | | X |
| **b** | If "Yes," did the organization notify the donor of the value of the goods or services provided? | **7b** | | |
| **c** | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | **7c** | | X |
| **d** | If "Yes," indicate the number of Forms 8282 filed during the year **7d** | | | |
| **e** | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | **7e** | | X |
| **f** | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | **7f** | | X |
| **g** | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | **7g** | | |
| **h** | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | **7h** | | |
| **8** | **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | **8** | | |
| **9** | **Sponsoring organizations maintaining donor advised funds.** | | | |
| **a** | Did the sponsoring organization make any taxable distributions under section 4966? | **9a** | | |
| **b** | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | **9b** | | |
| **10** | **Section 501(c)(7) organizations.** Enter: | | | |
| **a** | Initiation fees and capital contributions included on Part VIII, line 12 **10a** | | | |
| **b** | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b** | | | |
| **11** | **Section 501(c)(12) organizations.** Enter: | | | |
| **a** | Gross income from members or shareholders **11a** | | | |
| **b** | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b** | | | |
| **12a** | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | **12a** | | |
| **b** | If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b** | | | |
| **13** | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | |
| **a** | Is the organization licensed to issue qualified health plans in more than one state? | **13a** | | |
| | **Note:** See the instructions for additional information the organization must report on Schedule O. | | | |
| **b** | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b** | | | |
| **c** | Enter the amount of reserves on hand **13c** | | | |
| **14a** | Did the organization receive any payments for indoor tanning services during the tax year? | **14a** | | X |
| **b** | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O.* | **14b** | | |
| **15** | Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | **15** | | X |
| **16** | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | **16** | | X |
| **17** | **Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069. | **17** | | |

**Part VI** **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI. [X]

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | 1a | 7 | | |
| b | Enter the number of voting members included on line 1a, above, who are independent. | 1b | 7 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | 2 | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | 3 | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | 4 | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | 5 | | X |
| 6 | Did the organization have members or stockholders? | | 6 | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | 7a | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | 7b | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | |
| a | The governing body? | | 8a | X | |
| b | Each committee with authority to act on behalf of the governing body? | | 8b | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O.* | | 9 | X | |

## Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

| | | | Yes | No |
|---|---|---|---|---|
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O | | | |
| 12a | Did the organization have a written conflict of interest policy? *If "No," go to line 13* | 12a | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* See Schedule O | 12c | X | |
| 13 | Did the organization have a written whistleblower policy? | 13 | | X |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | | X |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| a | The organization's CEO, Executive Director, or top management official | 15a | X | |
| b | Other officers or key employees of the organization | 15b | | X |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | | |

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NH

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Marie Vadala PO Box 487 Center Osseepee NH 03814 603 651-1441

## Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) Matthew Plache | 40 | | | | | | | | | |
| Executive Dir. | 0 | | | X | | | | 89,142. | 0. | 0. |
| (2) Stephen Bravo | 1 | | | | | | | | | |
| Treasurer | 0 | X | | | | | | 0. | 0. | 0. |
| (3) Peter Thomas | 1 | | | | | | | | | |
| Chairman | 0 | X | | | | | | 0. | 0. | 0. |
| (4) Anthony Fallon | 1 | | | | | | | | | |
| Director | 0 | X | | | | | | 0. | 0. | 0. |
| (5) Bradford Mathias | 1 | | | | | | | | | |
| Director | 0 | X | | | | | | 0. | 0. | 0. |
| (6) Shelley Shogren | 1 | | | | | | | | | |
| Secretary | 0 | X | | | | | | 0. | 0. | 0. |
| (7) Kurt Cellar | 1 | | | | | | | | | |
| Director | 0 | X | | | | | | 0. | 0. | 0. |
| (8) | | | | | | | | | | |
| (9) | | | | | | | | | | |
| (10) | | | | | | | | | | |
| (11) | | | | | | | | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| **1b Subtotal** | | | | | | | | 89,142. | 0. | 0. |
| **c Total from continuation sheets to Part VII, Section A** | | | | | | | | 0. | 0. | 0. |
| **d Total (add lines 1b and 1c)** | | | | | | | | 89,142. | 0. | 0. |

**2** Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

| | | Yes | No |
|---|---|---|---|
| **3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes,"complete Schedule J for such individual* | 3 | | X |
| **4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* | 4 | | X |
| **5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* | 5 | | X |

## Section B. Independent Contractors

**1** Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

## Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants, and Other Similar Amounts | 1a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 1,351,931. | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | 25,000. | | | | |
| | h **Total.** Add lines 1a-1f | | | 1,351,931. | | | |
| Program Service Revenue | | Business Code | | | | | |
| | 2a Program Service Revenue | 624310 | | 274,752. | 274,752. | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f All other program service revenue | | | | | | |
| | g **Total.** Add lines 2a-2f | | | 274,752. | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | | | | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | | (i) Real | (ii) Personal | | | | |
| | 6a Gross rents | 6a | | | | | |
| | b Less: rental expenses | 6b | | | | | |
| | c Rental income or (loss) | 6c | | | | | |
| | d Net rental income or (loss) | | | | | | |
| | | (i) Securities | (ii) Other | | | | |
| | 7a Gross amount from sales of assets other than inventory | 7a | | | | | |
| | b Less: cost or other basis and sales expenses | 7b | | | | | |
| | c Gain or (loss) | 7c | | | | | |
| | d Net gain or (loss) | | | | | | |
| | 8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | 82,433. | | | | |
| | b Less: direct expenses | 8b | 1,637. | | | | |
| | c Net income or (loss) from fundraising events | | | 80,796. | | | |
| | 9a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | |
| | b Less: direct expenses | 9b | | | | | |
| | c Net income or (loss) from gaming activities | | | | | | |
| | 10a Gross sales of inventory, less returns and allowances | 10a | | | | | |
| | b Less: cost of goods sold | 10b | | | | | |
| | c Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue | | Business Code | | | | | |
| | 11a | | | | | | |
| | b | | | | | | |
| | c | | | | | | |
| | d All other revenue | | | | | | |
| | e **Total.** Add lines 11a-11d | | | | | | |
| | 12 **Total revenue.** See instructions | | | 1,707,479. | 274,752. | 0. | 0. |

## Part IX Statement of Functional Expenses

*Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*

Check if Schedule O contains a response or note to any line in this Part IX. ☐

| ***Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.*** | **(A)** Total expenses | **(B)** Program service expenses | **(C)** Management and general expenses | **(D)** Fundraising expenses |
|---|---|---|---|---|
| **1** Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| **2** Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| **3** Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| **4** Benefits paid to or for members | | | | |
| **5** Compensation of current officers, directors, trustees, and key employees | 89,142. | 74,879. | 13,371. | 892. |
| **6** Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | 0. | 0. | 0. | 0. |
| **7** Other salaries and wages | 1,039,907. | 873,522. | 155,986. | 10,399. |
| **8** Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| **9** Other employee benefits | 50,636. | 42,534. | 7,596. | 506. |
| **10** Payroll taxes | 89,193. | 74,922. | 13,379. | 892. |
| **11** Fees for services (nonemployees): | | | | |
| **a** Management | | | | |
| **b** Legal | 5,287. | 4,441. | 793. | 53. |
| **c** Accounting | | | | |
| **d** Lobbying | | | | |
| **e** Professional fundraising services. See Part IV, line 17 | | | | |
| **f** Investment management fees | | | | |
| **g** Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) | 45. | 38. | 7. | |
| **12** Advertising and promotion | 6,504. | 5,463. | 976. | 65. |
| **13** Office expenses | 5,346. | 4,491. | 802. | 53. |
| **14** Information technology | 6,056. | 5,087. | 908. | 61. |
| **15** Royalties | | | | |
| **16** Occupancy | 116,805. | 98,116. | 17,521. | 1,168. |
| **17** Travel | 154. | 129. | 23. | 2. |
| **18** Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| **19** Conferences, conventions, and meetings | 896. | 753. | 134. | 9. |
| **20** Interest | 33,175. | 27,867. | 4,976. | 332. |
| **21** Payments to affiliates | | | | |
| **22** Depreciation, depletion, and amortization | 21,454. | 18,021. | 3,218. | 215. |
| **23** Insurance | 24,515. | 20,593. | 3,677. | 245. |
| **24** Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| **a** Utilities | 78,266. | 65,743. | 11,740. | 783. |
| **b** Auto | 25,219. | 21,184. | 3,783. | 252. |
| **c** Consulting | 22,500. | 18,900. | 3,375. | 225. |
| **d** Supply | 17,899. | 15,035. | 2,685. | 179. |
| **e** All other expenses | 85,046. | 71,438. | 12,757. | 851. |
| **25** **Total functional expenses.** Add lines 1 through 24e | 1,718,045. | 1,443,156. | 257,707. | 17,182. |
| **26** **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720) | | | | |

## Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

| | | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|---|
| Assets | 1 | Cash — non-interest-bearing | | 65,800. | 1 | 3,040. |
| | 2 | Savings and temporary cash investments | | | 2 | |
| | 3 | Pledges and grants receivable, net | | | 3 | |
| | 4 | Accounts receivable, net | | | 4 | |
| | 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | | 6 | |
| | 7 | Notes and loans receivable, net | | | 7 | |
| | 8 | Inventories for sale or use | | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 310,347. | | | |
| | b | Less: accumulated depreciation | 10b 122,518. | 204,848. | 10c | 187,829. |
| | 11 | Investments — publicly traded securities | | 891. | 11 | 891. |
| | 12 | Investments — other securities. See Part IV, line 11 | | | 12 | |
| | 13 | Investments — program-related. See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | | 802. | 15 | 800. |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 33) | | 272,341. | 16 | 192,560. |
| Liabilities | 17 | Accounts payable and accrued expenses | | 120,777. | 17 | 13,148. |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | | 19 | |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | | 21 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 146,000. | 22 | 197,198. |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 69,414. | 23 | 63,527. |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 289,155. | 25 | 280,822. |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 625,346. | 26 | 554,695. |
| Net Assets or Fund Balances | | **Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.** | | | | |
| | 27 | Net assets without donor restrictions | | -353,005. | 27 | -362,135. |
| | 28 | Net assets with donor restrictions | | | 28 | |
| | | **Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.** | | | | |
| | 29 | Capital stock or trust principal, or current funds | | | 29 | |
| | 30 | Paid-in or capital surplus, or land, building, or equipment fund | | | 30 | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | | | 31 | |
| | 32 | Total net assets or fund balances | | -353,005. | 32 | -362,135. |
| | 33 | Total liabilities and net assets/fund balances | | 272,341. | 33 | 192,560. |

## Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 1,707,479. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,718,045. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -10,566. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | -353,005. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | 1,436. |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | -362,135. |

## Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c | | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | 3a | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | 3b | | |

**SCHEDULE A**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**

**Attach to Form 990 or Form 990-EZ.**

**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| White Horse Addiction Center Inc. | 47-2446719 |

**Part I** **Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 [X] An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . [ ]

g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? Yes | No | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|---|---|---|---|---|---|---|
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

## Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

### Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | |

### Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | |

12 Gross receipts from related activities, etc. (see instructions) . . . **12** _____

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ☐

### Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . **14** _____ %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . **15** _____ %

16a **33-1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ☐

b **33-1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ☐

## Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

### Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 416,471. | 643,360. | 1,118,593. | 1,068,104. | 1,432,727. | 4,679,255. |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 490,649. | 642,128. | 386,811. | 293,451. | 274,752. | 2,087,791. |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | 0. |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0. |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0. |
| 6 **Total.** Add lines 1 through 5 | 907,120. | 1,285,488. | 1,505,404. | 1,361,555. | 1,707,479. | 6,767,046. |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | 0. | 0. | 0. | 0. | 0. | 0. |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | 0. | 0. | 0. | 0. | 0. | 0. |
| c Add lines 7a and 7b | 0. | 0. | 0. | 0. | 0. | 0. |
| 8 **Public support.** (Subtract line 7c from line 6.) | | | | | | 6,767,046. |

### Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | 907,120. | 1,285,488. | 1,505,404. | 1,361,555. | 1,707,479. | 6,767,046. |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 13. | 51. | | | | 64. |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | 0. |
| c Add lines 10a and 10b | 13. | 51. | 0. | 0. | 0. | 64. |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | 0. |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | 0. |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | 907,133. | 1,285,539. | 1,505,404. | 1,361,555. | 1,707,479. | 6,767,110. |

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

### Section C. Computation of Public Support Percentage

| | | |
|---|---|---|
| 15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) | 15 | 100.00 % |
| 16 Public support percentage from 2023 Schedule A, Part III, line 15 | 16 | 100.00 % |

### Section D. Computation of Investment Income Percentage

| | | |
|---|---|---|
| 17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f)) | 17 | 0.00 % |
| 18 Investment income percentage from **2023** Schedule A, Part III, line 17 | 18 | 0.00 % |

19a **33-1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33-1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

## Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

### Section A. All Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.* | 1 | | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).* | 2 | | |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.* | 3a | | |
| b | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.* | 3b | | |
| c | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.* | 3c | | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.* | 4a | | |
| b | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.* | 4b | | |
| c | Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.* | 4c | | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).* | 5a | | |
| b | **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | 5b | | |
| c | **Substitutions only.** Was the substitution the result of an event beyond the organization's control? | 5c | | |
| 6 | Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.*** | 6 | | |
| 7 | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).* | 7 | | |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).* | 8 | | |
| 9a | Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.*** | 9a | | |
| b | Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.*** | 9b | | |
| c | Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.*** | 9c | | |
| 10a | Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.* | 10a | | |
| b | Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)* | 10b | | |

## Part IV Supporting Organizations *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| **11** | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| **a** | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | **11a** | | |
| **b** | A family member of a person described on line 11a above? | **11b** | | |
| **c** | A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.*** | **11c** | | |

## Section B. Type I Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| **1** | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax* year. | **1** | | |
| **2** | Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.* | **2** | | |

## Section C. Type II Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| **1** | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).* | **1** | | |

## Section D. All Type III Supporting Organizations

| | | | Yes | No |
|---|---|---|---|---|
| **1** | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | **1** | | |
| **2** | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).* | **2** | | |
| **3** | By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.* | **3** | | |

## Section E. Type III Functionally Integrated Supporting Organizations

**1** *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

**a** ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

**b** ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

**c** ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

| | | | Yes | No |
|---|---|---|---|---|
| **2** | Activities Test. ***Answer lines 2a and 2b below.*** | | | |
| **a** | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.* | **2a** | | |
| **b** | Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? ***If "Yes," explain in Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.* | **2b** | | |
| **3** | Parent of Supported Organizations. ***Answer lines 3a and 3b below.*** | | | |
| **a** | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.*** | **3a** | | |
| **b** | Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its *supported organizations?If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.* | **3b** | | |

## Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

### Section A – Adjusted Net Income

| | | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|---|
| 1 | Net short-term capital gain | 1 | | |
| 2 | Recoveries of prior-year distributions | 2 | | |
| 3 | Other gross income (see instructions) | 3 | | |
| 4 | Add lines 1 through 3. | 4 | | |
| 5 | Depreciation and depletion | 5 | | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 | Other expenses (see instructions) | 7 | | |
| 8 | **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4) | 8 | | |

### Section B – Minimum Asset Amount

| | | | (A) Prior Year | (B) Current Year (optional) |
|---|---|---|---|---|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | | |
| a | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b | | |
| c | Fair market value of other non-exempt-use assets | 1c | | |
| d | **Total** (add lines 1a, 1b, and 1c) | 1d | | |
| e | **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*: | | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 | Multiply line 5 by 0.035. | 6 | | |
| 7 | Recoveries of prior-year distributions | 7 | | |
| 8 | **Minimum Asset Amount** (add line 7 to line 6) | 8 | | |

### Section C – Distributable Amount

| | | | | Current Year |
|---|---|---|---|---|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 | Enter 0.85 of line 1. | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3. | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | | |

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

**Part V** **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

## Section D — Distributions

| | | | Current Year |
|---|---|---|---|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 | |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 | |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 | |
| 4 | Amounts paid to acquire exempt-use assets | 4 | |
| 5 | Qualified set-aside amounts (prior IRS approval required — *provide details in* ***Part VI***) | 5 | |
| 6 | Other distributions (describe in ***Part VI***). See instructions. | 6 | |
| 7 | **Total annual distributions.** Add lines 1 through 6. | 7 | |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions. | 8 | |
| 9 | Distributable amount for 2024 from Section C, line 6 | 9 | |
| 10 | Line 8 amount divided by line 9 amount | 10 | |

## Section E — Distribution Allocations (see instructions)

| | | (i) Excess Distributions | (ii) Underdistributions Pre-2024 | (iii) Distributable Amount for 2024 |
|---|---|---|---|---|
| 1 | Distributable amount for 2024 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2024 (reasonable cause required — *explain in* ***Part VI***). See instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2024 | | | |
| a | From 2019 . . . . . | | | |
| b | From 2020 . . . . . | | | |
| c | From 2021 . . . . . | | | |
| d | From 2022 . . . . . | | | |
| e | From 2023 . . . . . | | | |
| f | **Total** of lines 3a through 3e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2024 distributable amount | | | |
| i | Carryover from 2019 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 | Distributions for 2024 from Section D, line 7: $ | | | |
| a | Applied to underdistributions of prior years | | | |
| b | Applied to 2024 distributable amount | | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 | Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions. | | | |
| 6 | Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions. | | | |
| 7 | **Excess distributions carryover to 2025.** Add lines 3j and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| a | Excess from 2020 . . . . . | | | |
| b | Excess from 2021 . . . . . | | | |
| c | Excess from 2022 . . . . . | | | |
| d | Excess from 2023 . . . . . | | | |
| e | Excess from 2024 . . . . . | | | |

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Schedule B**
**(Form 990)**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

# Schedule of Contributors

**Attach to Form 990, 990-EZ, or 990-PF.**
**Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

| **Name of the organization** | **Employer identification number** |
|---|---|
| White Horse Addiction Center Inc. | 47-2446719 |

**Organization type** (check one):

| **Filers of:** | **Section:** |
|---|---|
| Form 990 or 990-EZ | [X] 501(c)( 3 ) (enter number) organization |
| | [ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation |
| | [ ] 527 political organization |
| Form 990-PF | [ ] 501(c)(3) exempt private foundation |
| | [ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | [ ] 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule.**
**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (**1**) $5,000; or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year. . . . . $ _____

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: White Horse Addiction Center Inc.

Employer identification number: 47-2446719

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| 1 | STEPHEN BRAVO<br>400 SEWALL ROAD<br>WOLFEBORO, NH 03894 | $ 49,217. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| 2 | TURBOCAM<br>607 CALEF HIGHWAY<br>BARRINGTON, NH 03825 | $ 7,500. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| 3 | SHELAGH MAHONEY<br>227 MARKET STREET<br>PORTSMOUTH, NH 03801 | $ 50,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| 4 | MITCHELL YEATON<br>PO BOX 388<br>FREEDOM, NH 03836 | $ 13,850. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| 5 | CASELLA WASTE SYSTEMS<br>25 GREEN HILL LANE<br>RUTLAND, VT 05701 | $ 10,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| 6 | TONY FALLON<br>PO BOX 404<br>WOLFEBORO FALLS, NH 03896 | $ 10,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

Name of organization: White Horse Addiction Center Inc.

Employer identification number: 47-2446719

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| 7 | FIRST CONGREGATIONAL CHURCH<br>50 RTE 16B<br>CENTER OSSIPEE, NH 03814 | $ 5,400. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| 8 | GRD MEMORIAL FOUNDATION<br>PO BOX 81<br>SANDWICH, NH 03227 | $ 5,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| 9 | MATTHEW VAVRO<br>26 SWAN LANE<br>SILVER LAKE, NH 03875 | $ 5,000. | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II for noncash contributions.) |

| Name of organization | Employer identification number |
|---|---|
| White Horse Addiction Center Inc. | 47-2446719 |

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | N/A | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | | $ | |

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---|---|---|---|
| | | $ | |

Name of organization: White Horse Addiction Center Inc.

Employer identification number: 47-2446719

**Part III** ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) . . . . . $ N/A

Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | N/A | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| | | | |

(e) Transfer of gift

| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
|---|---|
| | |

**SCHEDULE D (Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

**Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
**Attach to Form 990.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

**Name of the organization**: White Horse Addiction Center Inc.

**Employer identification number**: 47-2446719

## Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate value of contributions to (during year) | | |
| 3 | Aggregate value of grants from (during year) | | |
| 4 | Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

## Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | | | Held at the End of the Tax Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | |
| b | Total acreage restricted by conservation easements | 2b | |
| c | Number of conservation easements on a certified historic structure included on line 2a | 2c | |
| d | Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $ _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

**3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other _____

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

## Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**

**b** If "Yes," explain the arrangement in Part XIII and complete the following table.

| | | Amount |
|---|---|---|
| **c** Beginning balance | **1c** | |
| **d** Additions during the year | **1d** | |
| **e** Distributions during the year | **1e** | |
| **f** Ending balance | **1f** | |

**2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

## Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|
| **1a** Beginning of year balance | | | | | |
| **b** Contributions | | | | | |
| **c** Net investment earnings, gains, and losses | | | | | |
| **d** Grants or scholarships | | | | | |
| **e** Other expenditures for facilities and programs | | | | | |
| **f** Administrative expenses | | | | | |
| **g** End of year balance | | | | | |

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment _____ %
- **b** Permanent endowment _____ %
- **c** Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | | Yes | No |
|---|---|---|---|
| **(i)** Unrelated organizations? | **3a(i)** | | |
| **(ii)** Related organizations? | **3a(ii)** | | |
| **b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | **3b** | | |

**4** Describe in Part XIII the intended uses of the organization's endowment funds.

## Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| **1a** Land | | | | |
| **b** Buildings | | 124,509. | 20,884. | 103,625. |
| **c** Leasehold improvements | | 116,173. | 52,014. | 64,159. |
| **d** Equipment | | 64,481. | 44,954. | 19,527. |
| **e** Other | | 5,184. | 4,666. | 518. |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))* | | | | 187,829. |

## Part VII Investments — Other Securities

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 12, column (B))* | | |

## Part VIII Investments — Program Related

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|---|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 13, column (B))* | | |

## Part IX Other Assets

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|---|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 15, column (B))* | |

## Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | |
| (2) BNH LOAN | 150,000. |
| (3) EIDL LOAN | 130,822. |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, line 25, column (B))* | 280,822. |

**2.** Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

## Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| a | Net unrealized gains (losses) on investments | 2a | | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | |
| 3 | Subtract line **2e** from line **1** | | | 3 | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)* | | | 5 | |

## Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | |
| 3 | Subtract line **2e** from line **1** | | | 3 | |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)* | | | 5 | |

## Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE G**
**(Form 990)**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

# Supplemental Information Regarding Fundraising or Gaming Activities

**Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.**
**Attach to Form 990 or Form 990-EZ.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization: White Horse Addiction Center Inc.

**Employer identification number**: 47-2446719

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a [X] Mail solicitations
b [X] Internet and email solicitations
c [X] Phone solicitations
d [X] In-person solicitations
e [X] Solicitation of nongovernment grants
f [X] Solicitation of government grants
g [X] Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? . . . . . [ ] Yes [X] No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

| | (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? Yes | No | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|---|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| **Total** . . . . . | | | | | | | 0. |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II** **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

| | | (a) Event #1 ANNUAL APPEAL (event type) | (b) Event #2 RCO FUNDRAISIN (event type) | (c) Other events None (total number) | (d) Total events (add col. (a) through col. (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | 74,223. | 8,210. | | 82,433. |
| | 2 Less: Contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | 74,223. | 8,210. | | 82,433. |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | | 1,637. | | 1,637. |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | 1,637. |
| | 11 Net income summary. Subtract line 10 from line 3, column (d) | | | | 80,796. |

**Part III** **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | ☐ Yes ____ % ☐ No | ☐ Yes ____ % ☐ No | ☐ Yes ____ % ☐ No | |
| | 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | |
| | 8 Net gaming income summary. Subtract line 7 from line 1, column (d) | | | | |

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

**11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

**12** Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

**13** Indicate the percentage of gaming activity conducted in:

| | | |
|---|---|---|
| **a** The organization's facility | **13a** | % |
| **b** An outside facility | **13b** | % |

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

**c** If "Yes," enter the name and address of the third party:

Name

Address

**16** Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE L**
**(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

# Transactions With Interested Persons

**Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.**
**Attach to Form 990 or Form 990-EZ.**
**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization: White Horse Addiction Center Inc.

**Employer identification number:** 47-2446719

## Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only) Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

| 1 | (a) Name of disqualified person | (b) Relationship between disqualified person and organization | (c) Description of transaction | (d) Corrected? Yes | (d) Corrected? No |
|---|---|---|---|---|---|
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . $

## Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

| | (a) Name of interested person | (b) Relationship with organization | (c) Purpose of loan | (d) Loan to or from the organization? To | (d) From | (e) Original principal amount | (f) Balance due | (g) In default? Yes | (g) No | (h) Approved by board or committee? Yes | (h) No | (i) Written agreement? Yes | (i) No |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (1) | Stephen Bravo | Treasurer | Operating | X | | 196,000. | 192,198. | | X | X | | X | |
| (2) | | | | | | | | | | | | | |
| (3) | | | | | | | | | | | | | |
| (4) | | | | | | | | | | | | | |
| (5) | | | | | | | | | | | | | |
| (6) | | | | | | | | | | | | | |
| (7) | | | | | | | | | | | | | |
| (8) | | | | | | | | | | | | | |
| (9) | | | | | | | | | | | | | |
| (10) | | | | | | | | | | | | | |
| **Total** . . . . . | | | | | | $ | 192,198. | | | | | | |

## Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

| | (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of assistance | (d) Type of assistance | (e) Purpose of assistance |
|---|---|---|---|---|---|
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |

## Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? | |
|---|---|---|---|---|---|
| | | | | Yes | No |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| (10) | | | | | |

## Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

**SCHEDULE O**
**(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.**
**Attach to Form 990 or Form 990-EZ.**

**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization: White Horse Addiction Center Inc.

**Employer identification number**: 47-2446719

## Form 990, Part III, Line 4d - Other Program Services Description

| | Expenses | Including Grants | Revenue |
|---|---|---|---|
| Other Services | 153,558. | | |

## Form 990, Part VI, Line 11b - Form 990 Review Process

THE ORGANIZATION PROVIDES A COPY OF FORM 990 TO ALL BOARD MEMBERS FOR REVIEW AND COMMENTS PRIOR TO FILING WITH THE IRS

## Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Annual check-in with Board Members, Officers and key employees

## Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

No other documents available to the public.

White Horse Addiction Center Inc. 47-2446719

| | 2024 | 2023 | Diff |
|---|---|---|---|
| **REVENUE** | | | |
| Contributions and grants | 1,351,931 | 860,160 | 491,771 |
| Program service revenue | 274,752 | 293,451 | -18,699 |
| Other revenue | 80,796 | 135,301 | -54,505 |
| Total revenue | 1,707,479 | 1,288,912 | 418,567 |
| **EXPENSES** | | | |
| Salaries, other compen., emp. benefits | 1,268,878 | 1,192,159 | 76,719 |
| Other expenses | 449,167 | 388,244 | 60,923 |
| Total expenses | 1,718,045 | 1,580,403 | 137,642 |
| **NET ASSETS OR FUND BALANCES** | | | |
| Revenue less expenses | -10,566 | -291,491 | 280,925 |
| Total assets at end of year | 192,560 | 272,341 | -79,781 |
| Total liabilities at end of year | 554,695 | 625,346 | -70,651 |
| Net assets/fund balances at end of year | -362,135 | -353,005 | -9,130 |

White Horse Addiction Center Inc. 47-2446719

**Forms needed for this return**

Federal: 990, Sch A, Sch B, Sch D, Sch G, Sch L

**Carryovers to 2025**

None

White Horse Addiction Center Inc. 47-2446719

**The organization's Federal tax return is NOT FINISHED until you complete the following instructions.**

## Prior to transmission of the return

**Form 990**
The organization should review their Federal Return along with any accompanying schedules and statements.

**Paperless e-file**
The organization should read, sign and date the Form 8879-TE, IRS e-file Signature Authorization.

**Even Return**
No payment is required.

## After transmission of the return

**Receive acknowledgement of your e-file transmission status.**
Within several hours, access the program and get your first acknowledgement (ACK) that the program has received your transmission file.

Access the program again after 24 and then 48 hours to receive your Federal ACKs.

**Keep a signed copy of Form 8879-TE, IRS e-file Signature Authorization in your files for 3 years.**

**Do not mail:**

Form 8879-TE IRS e-file Signature Authorization

**The organization's Federal tax return is NOT FINISHED until you complete the following instructions.**

## Prior to transmission of the return

**Form 8868**
No signature is required with Form 8868.

**Even Return**
No payment is required.

## After transmission of the return

**Receive acknowledgement of your e-file transmission status.**
Within several hours, access the program and get your first acknowledgement (ACK) that the program has received your transmission file.

Access the program again after 24 and then 48 hours to receive your Federal ACKs.

**Form 990, Part III, Line 4e**
**Program Services Totals**

| | Program Services Total | Form 990 | Source |
|---|---|---|---|
| Total Expenses | 1,443,156. | 1,443,156. | Part IX, Line 25, Col. B |
| Grants | 0. | 0. | Part IX, Lines 1-3, Col. B |
| Revenue | 0. | 274,752. | Part VIII, Line 2, Col. A |

**Form 990, Part IX, Line 11g**
**Other Fees For Services**

| | (A) Total | (B) Program Services | (C) Management & General | (D) Fund-raising |
|---|---|---|---|---|
| Bank Fees | 45. | 38. | 7. | |
| Total | $ 45. | $ 38. | $ 7. | $ 0. |

**Form 990, Part IX, Line 24e**
**Other Expenses**

| | (A) Total | (B) Program Services | (C) Management & General | (D) Fundraising |
|---|---|---|---|---|
| Background Checks | 398. | 334. | 60. | 4. |
| Cleaning | 5,925. | 4,977. | 889. | 59. |
| Condo Expenses | 8,717. | 7,322. | 1,308. | 87. |
| Copy Machine Expenses | 13,983. | 11,746. | 2,097. | 140. |
| Due and Membership | 548. | 460. | 82. | 6. |
| Family Night Expenses | 354. | 297. | 53. | 4. |
| Fire System | 6,098. | 5,122. | 915. | 61. |
| Guest Assistance | 1,028. | 864. | 154. | 10. |
| Lodging Guests | 420. | 353. | 63. | 4. |
| Meals | 2,367. | 1,988. | 355. | 24. |
| Postage and Shipping | 10,195. | 8,564. | 1,529. | 102. |
| Program Service Expense | 10,361. | 8,703. | 1,554. | 104. |
| Repair | 10,021. | 8,418. | 1,503. | 100. |
| Town Property Tax | 2,002. | 1,682. | 300. | 20. |
| Training | 12,629. | 10,608. | 1,895. | 126. |
| Total | $ 85,046. | $ 71,438. | $ 12,757. | $ 851. |

# 2024 Federal Book Depreciation Schedule



**White Horse Addiction Center Inc.** **47-2446719**

| No. | Description | Date Acquired | Date Sold | Cost/ Basis | Bus. Pct. | Cur 179 Bonus | Special Depr. Allow. | Prior 179/ Bonus/ Sp. Depr. | Prior Dec. Bal. Depr. | Salvage /Basis Reductn | Depr. Basis | Prior Depr. | Method | Life | Rate | Current Depr. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Form 990/990-PF | | | | | | | | | | | | | | | | |
| | Auto / Transport Equipment | | | | | | | | | | | | | | | |
| 1 | VAN | 12/31/17 | | 20,956 | | | | | | | 20,956 | 18,860 | S/L HY | 5 | | 0 |
| 15 | STORE TRUCK | 1/25/23 | | 15,490 | | | | | | | 15,490 | 1,549 | S/L HY | 5 | .20000 | 3,098 |
| | Total Auto / Transport Equipment | | | 36,446 | | 0 | 0 | 0 | 0 | 0 | 36,446 | 20,409 | | | | 3,098 |
| | Buildings | | | | | | | | | | | | | | | |
| 3 | BUILDINGS NORTH CONWAY | 6/30/18 | | 124,509 | | | | | | | 124,509 | 17,692 | S/L MM | 39 | .02564 | 3,192 |
| | Total Buildings | | | 124,509 | | 0 | 0 | 0 | 0 | 0 | 124,509 | 17,692 | | | | 3,192 |
| | Furniture and Fixtures | | | | | | | | | | | | | | | |
| 9 | FURNITURE/FIXTURES | 6/30/20 | | 5,184 | | | | | | | 5,184 | 3,629 | S/L HY | 5 | .20000 | 1,037 |
| | Total Furniture and Fixtures | | | 5,184 | | 0 | 0 | 0 | 0 | 0 | 5,184 | 3,629 | | | | 1,037 |
| | Improvements | | | | | | | | | | | | | | | |
| 4 | CONDO IMPROVEMENTS | 6/30/18 | | 16,080 | | | | | | | 16,080 | 5,900 | S/L HY | 15 | .06670 | 1,073 |
| 7 | LEASE HOLD IMPROVEMENTS | 9/30/20 | | 100,093 | | | | | | | 100,093 | 35,032 | S/L HY | 10 | .10000 | 10,009 |
| | Total Improvements | | | 116,173 | | 0 | 0 | 0 | 0 | 0 | 116,173 | 40,932 | | | | 11,082 |
| | Machinery and Equipment | | | | | | | | | | | | | | | |
| 2 | EQUIPMENT | 6/30/18 | | 4,639 | | | | | | | 4,639 | 4,639 | S/L HY | 5 | | 0 |
| 5 | COMPUTERS | 6/30/19 | | 7,383 | | | | | | | 7,383 | 6,646 | S/L HY | 5 | .10000 | 737 |

White Horse Addiction Center Inc. 47-2446719

| No. | Description | Date Acquired | Date Sold | Cost/ Basis | Bus. Pct. | Cur 179 Bonus | Special Depr. Allow. | Prior 179/ Bonus/ Sp. Depr. | Prior Dec. Bal. Depr. | Salvage /Basis Reductn | Depr. Basis | Prior Depr. | Method | Life | Rate | Current Depr. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | OFFICE EQUIPMENT | 6/30/19 | | 4,488 | | | | | | | 4,488 | 4,041 | S/L HY | 5 | .10000 | 447 |
| 8 | EQUIPMENT | 4/30/20 | | 1,693 | | | | | | | 1,693 | 1,186 | S/L HY | 5 | .20000 | 339 |
| 10 | COMPUTERS | 2/12/21 | | 1,831 | | | | | | | 1,831 | 915 | S/L HY | 5 | .20000 | 366 |
| 11 | PRINTER | 1/22/21 | | 672 | | | | | | | 672 | 335 | S/L HY | 5 | .20000 | 134 |
| 12 | FIRE ALARM SYSTEM | 10/09/21 | | 555 | | | | | | | 555 | 278 | S/L HY | 5 | .20000 | 111 |
| 13 | FIRE ALARM SYSTEM II | 12/30/22 | | 642 | | | | | | | 642 | 192 | S/L HY | 5 | .20000 | 128 |
| 14 | FIRE ALARM SYSTEM III | 11/15/23 | | 1,697 | | | | | | | 1,697 | 170 | S/L HY | 5 | .20000 | 339 |
| 16 | COMPUTER (MacBook Air) | 3/29/24 | | 1,528 | | | | | | | 1,528 | | S/L HY | 5 | .10000 | 153 |
| 17 | COMPUTERS | 10/03/24 | | 1,009 | | | | | | | 1,009 | | S/L HY | 5 | .10000 | 101 |
| 18 | COMPUTERS (Laptops) | 11/01/24 | | 1,898 | | | | | | | 1,898 | | S/L HY | 5 | .10000 | 190 |
| | Total Machinery and Equipment | | | 28,035 | | 0 | 0 | 0 | 0 | 0 | 28,035 | 18,402 | | | | 3,045 |
| | Total Depreciation | | | 310,347 | | 0 | 0 | 0 | 0 | 0 | 310,347 | 101,064 | | | | 21,454 |
| | Grand Total Depreciation | | | 310,347 | | 0 | 0 | 0 | 0 | 0 | 310,347 | 101,064 | | | | 21,454 |

# 2025 Federal Book Depreciation Schedule



## White Horse Addiction Center Inc.

47-2446719

| No. | Description | Date Acquired | Date Sold | Cost/ Basis | Bus. Pct. | Cur 179 Bonus | Special Depr. Allow. | Prior 179/ Bonus/ Sp. Depr. | Prior Dec. Bal. Depr. | Salvage /Basis Reductn | Depr. Basis | Prior Depr. | Method | Life | Rate | Current Depr. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Form 990/990-PF | | | | | | | | | | | | | | | | |
| | Auto / Transport Equipment | | | | | | | | | | | | | | | |
| 1 | VAN | 12/31/17 | | 20,956 | | | | | | | 20,956 | 18,860 | S/L HY | 5 | | 0 |
| 15 | STORE TRUCK | 1/25/23 | | 15,490 | | | | | | | 15,490 | 4,647 | S/L HY | 5 | .20000 | 3,098 |
| | Total Auto / Transport Equipment | | | 36,446 | | 0 | 0 | 0 | 0 | 0 | 36,446 | 23,507 | | | | 3,098 |
| | Buildings | | | | | | | | | | | | | | | |
| 3 | BUILDINGS NORTH CONWAY | 6/30/18 | | 124,509 | | | | | | | 124,509 | 20,884 | S/L MM | 39 | .02564 | 3,192 |
| | Total Buildings | | | 124,509 | | 0 | 0 | 0 | 0 | 0 | 124,509 | 20,884 | | | | 3,192 |
| | Furniture and Fixtures | | | | | | | | | | | | | | | |
| 9 | FURNITURE/FIXTURES | 6/30/20 | | 5,184 | | | | | | | 5,184 | 4,666 | S/L HY | 5 | .10000 | 518 |
| | Total Furniture and Fixtures | | | 5,184 | | 0 | 0 | 0 | 0 | 0 | 5,184 | 4,666 | | | | 518 |
| | Improvements | | | | | | | | | | | | | | | |
| 4 | CONDO IMPROVEMENTS | 6/30/18 | | 16,080 | | | | | | | 16,080 | 6,973 | S/L HY | 15 | .06670 | 1,073 |
| 7 | LEASE HOLD IMPROVEMENTS | 9/30/20 | | 100,093 | | | | | | | 100,093 | 45,041 | S/L HY | 10 | .10000 | 10,009 |
| | Total Improvements | | | 116,173 | | 0 | 0 | 0 | 0 | 0 | 116,173 | 52,014 | | | | 11,082 |
| | Machinery and Equipment | | | | | | | | | | | | | | | |
| 2 | EQUIPMENT | 6/30/18 | | 4,639 | | | | | | | 4,639 | 4,639 | S/L HY | 5 | | 0 |
| 5 | COMPUTERS | 6/30/19 | | 7,383 | | | | | | | 7,383 | 7,383 | S/L HY | 5 | | 0 |

White Horse Addiction Center Inc. 47-2446719

| No. | Description | Date Acquired | Date Sold | Cost/ Basis | Bus. Pct. | Cur 179 Bonus | Special Depr. Allow. | Prior 179/ Bonus/ Sp. Depr. | Prior Dec. Bal. Depr. | Salvage /Basis Reductn | Depr. Basis | Prior Depr. | Method | Life | Rate | Current Depr. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | OFFICE EQUIPMENT | 6/30/19 | | 4,488 | | | | | | | 4,488 | 4,488 | S/L HY | 5 | | 0 |
| 8 | EQUIPMENT | 4/30/20 | | 1,693 | | | | | | | 1,693 | 1,525 | S/L HY | 5 | .10000 | 168 |
| 10 | COMPUTERS | 2/12/21 | | 1,831 | | | | | | | 1,831 | 1,281 | S/L HY | 5 | .20000 | 366 |
| 11 | PRINTER | 1/22/21 | | 672 | | | | | | | 672 | 469 | S/L HY | 5 | .20000 | 134 |
| 12 | FIRE ALARM SYSTEM | 10/09/21 | | 555 | | | | | | | 555 | 389 | S/L HY | 5 | .20000 | 111 |
| 13 | FIRE ALARM SYSTEM II | 12/30/22 | | 642 | | | | | | | 642 | 320 | S/L HY | 5 | .20000 | 128 |
| 14 | FIRE ALARM SYSTEM III | 11/15/23 | | 1,697 | | | | | | | 1,697 | 509 | S/L HY | 5 | .20000 | 339 |
| 16 | COMPUTER (MacBook Air) | 3/29/24 | | 1,528 | | | | | | | 1,528 | 153 | S/L HY | 5 | .20000 | 306 |
| 17 | COMPUTERS | 10/03/24 | | 1,009 | | | | | | | 1,009 | 101 | S/L HY | 5 | .20000 | 202 |
| 18 | COMPUTERS (Laptops) | 11/01/24 | | 1,898 | | | | | | | 1,898 | 190 | S/L HY | 5 | .20000 | 380 |
| | Total Machinery and Equipment | | | 28,035 | | 0 | 0 | 0 | 0 | 0 | 28,035 | 21,447 | | | | 2,134 |
| | Total Depreciation | | | 310,347 | | 0 | 0 | 0 | 0 | 0 | 310,347 | 122,518 | | | | 20,024 |
| | Grand Total Depreciation | | | 310,347 | | 0 | 0 | 0 | 0 | 0 | 310,347 | 122,518 | | | | 20,024 |

White Horse Addiction Center Inc. 47-2446719

| No. | Description | Date Acquired | Date Sold | Cost/ Basis | Bus. Pct. | Cur 179/ SDA | Prior 179/ SDA/ Depr. | Method | Life | Current Depr. |
|---|---|---|---|---|---|---|---|---|---|---|
| Form 990/990-PF | | | | | | | | | | |
| Auto / Transport Equipment | | | | | | | | | | |
| 1 | VAN | 12/31/17 | | 20,956 | | | 18,860 | S/L HY | 5 | 0 |
| 15 | STORE TRUCK | 1/25/23 | | 15,490 | | | 1,549 | S/L HY | 5 | 3,098 |
| | Total Auto / Transport Equipment | | | 36,446 | | 0 | 20,409 | | | 3,098 |
| Buildings | | | | | | | | | | |
| 3 | BUILDINGS NORTH CONWAY | 6/30/18 | | 124,509 | | | 17,692 | S/L MM | 39 | 3,192 |
| | Total Buildings | | | 124,509 | | 0 | 17,692 | | | 3,192 |
| Furniture and Fixtures | | | | | | | | | | |
| 9 | FURNITURE/FIXTURES | 6/30/20 | | 5,184 | | | 3,629 | S/L HY | 5 | 1,037 |
| | Total Furniture and Fixtures | | | 5,184 | | 0 | 3,629 | | | 1,037 |
| Improvements | | | | | | | | | | |
| 4 | CONDO IMPROVEMENTS | 6/30/18 | | 16,080 | | | 5,900 | S/L HY | 15 | 1,073 |
| 7 | LEASE HOLD IMPROVEMENTS | 9/30/20 | | 100,093 | | | 35,032 | S/L HY | 10 | 10,009 |
| | Total Improvements | | | 116,173 | | 0 | 40,932 | | | 11,082 |
| Machinery and Equipment | | | | | | | | | | |
| 2 | EQUIPMENT | 6/30/18 | | 4,639 | | | 4,639 | S/L HY | 5 | 0 |
| 5 | COMPUTERS | 6/30/19 | | 7,383 | | | 6,646 | S/L HY | 5 | 737 |
| 6 | OFFICE EQUIPMENT | 6/30/19 | | 4,488 | | | 4,041 | S/L HY | 5 | 447 |
| 8 | EQUIPMENT | 4/30/20 | | 1,693 | | | 1,186 | S/L HY | 5 | 339 |
| 10 | COMPUTERS | 2/12/21 | | 1,831 | | | 915 | S/L HY | 5 | 366 |
| 11 | PRINTER | 1/22/21 | | 672 | | | 335 | S/L HY | 5 | 134 |
| 12 | FIRE ALARM SYSTEM | 10/09/21 | | 555 | | | 278 | S/L HY | 5 | 111 |
| 13 | FIRE ALARM SYSTEM II | 12/30/22 | | 642 | | | 192 | S/L HY | 5 | 128 |
| 14 | FIRE ALARM SYSTEM III | 11/15/23 | | 1,697 | | | 170 | S/L HY | 5 | 339 |
| 16 | COMPUTER (MacBook Air) | 3/29/24 | | 1,528 | | | | S/L HY | 5 | 153 |
| 17 | COMPUTERS | 10/03/24 | | 1,009 | | | | S/L HY | 5 | 101 |
| 18 | COMPUTERS (Laptops) | 11/01/24 | | 1,898 | | | | S/L HY | 5 | 190 |
| | Total Machinery and Equipment | | | 28,035 | | 0 | 18,402 | | | 3,045 |

White Horse Addiction Center Inc. 47-2446719

| No. | Description | Date Acquired | Date Sold | Cost/ Basis | Bus. Pct. | Cur 179/ SDA | Prior 179/ SDA/ Depr. | Method | Life | Current Depr. |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total Depreciation | | | 310,347 | | 0 | 101,064 | | | 21,454 |
| | Grand Total Depreciation | | | 310,347 | | 0 | 101,064 | | | 21,454 |

# Matthew Plache, J.D.

[redacted]

**Executive Director | White Horse Recovery** Berlin / Carroll County Region, New Hampshire

**PROFESSIONAL SUMMARY**

Executive Director with demonstrated capacity to plan, finance, and implement supportive housing initiatives serving individuals with opioid use disorder in rural New Hampshire. Brings nearly 40 years of experience in regulatory law, complex transactions, and public-sector engagement. Proven ability to advance projects from concept to occupancy, manage capital improvements, and establish financially sustainable operating models supported by community partnerships and low-cost real estate strategies.

**CORE QUALIFICATIONS**

- Demonstrated Developer Capacity for supportive housing implementation
- Project Readiness & Execution, including facility transition and adaptive reuse
- Financial Feasibility & Sustainability Planning (low-cost lease structures, operating revenue models)
- Regulatory Compliance & Risk Mitigation
- Public-Private Partnerships & Stakeholder Coordination
- Governance & Organizational Oversight
- Community Engagement & Service Alignment
- Capital Planning & Budget Management

**PROFESSIONAL EXPERIENCE**

**Executive Director |** White Horse Recovery, *July 2024 – Present*

- Provides executive leadership for a multi-site nonprofit behavioral health and recovery support organization serving rural northern New Hampshire.
- Oversees operations across four Recovery Community Centers ("The Shed") delivering peer-based recovery services in Berlin, Center Ossipee, North Conway, and Littleton.

Program & Service Delivery Oversight

- Directs a full continuum of recovery services, including outpatient Substance Use Disorder treatment (including IOP), outpatient mental health services, peer recovery coaching, and family/community programming. Leads a peer-driven model staffed by Certified Recovery Support Workers and individuals with lived experience, ensuring accessible, culturally competent care.

Operational Leadership & Organizational Growth

- Manages a 30+ staff organization with a $1.7M+ budget, overseeing program delivery, staffing, and resource allocation. Expanded service capacity in response to regional demand and oversees multi-site community programming, including support groups, recovery events, and outreach.

Community Health & System Integration

- Coordinates walk-in recovery support services to expand access for underserved populations. Oversees Narcan distribution, overdose prevention training, treatment referrals, and services for justice-involved individuals and families. Builds partnerships with healthcare providers and community organizations to support integrated recovery systems.

**Project Development & Readiness**

Housing Development & Strategic Expansion

- Leading development of a 5-bed recovery residence (opening July 2026) with secured site control, identified funding, and confirmed referral partnerships to ensure immediate occupancy. Advancing a 16-bed supportive residence, including potential municipal donation or reduced-cost lease. Completed facility transition enabling office-to-housing conversion with minimal development risk.

Financial Feasibility & Resource Commitment

- Directed $35,000 in capital improvements funded through operations, demonstrating internal capacity. Structured a low-cost lease with a community partner, reducing operating expenses and supporting sustainability. Funded a $30,000 renovation through grants and reserves. Established a rental income model supporting long-term operations.

Risk Mitigation & Implementation Capacity

- Reduced predevelopment risk through pro bono architectural services, accelerating readiness and lowering costs. Secured referral partnerships ensuring stable occupancy and advancing state certification for compliance and quality standards.

Stakeholder & Community Alignment

- Coordinates with service providers and community partners to ensure program utilization and integration. Demonstrates strong community support and documented need in a rural, underserved region.

**Attorney (Private Practice) — Washington, DC,** *1986 – 2022*

- Demonstrated extensive experience in complex transactions, contract negotiation, and regulatory compliance, directly transferable to housing development and financing.
- Represented public and private-sector clients before federal administrative agencies, advising on risk management, regulatory strategy, and multi-party negotiations.
- Managed high-stakes matters requiring financial, legal, and operational coordination across multiple stakeholders.

**PUBLIC SERVICE**

**Carroll County Commissioner | Carroll County, New Hampshire *2021 – 2023***

- Elected official responsible for oversight of public resources, budgeting, and community infrastructure, demonstrating governance experience relevant to publicly funded projects.
- Engaged in decision-making impacting health, housing, and community services.

**EDUCATION**

- Juris Doctor (J.D.): University of Chicago Law School — 1986
- Bachelor of Arts (B.A.): Cornell University — 1982
- Graduate, Goldman Sachs 10,000 Small Businesses Program (Dec. 2024)